Kenai Peninsula Borough Board of Equalization Appeal Hearing Packet

CASE NO. 2023-13 Vasile Usvat Parcel No(s): 06361041 & 06361038

Tuesday, May 23, 2023 at 11:00 a.m.

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



Office of the Borough Clerk

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

Michele Turner, CMC Acting Borough Clerk

TAX ASSESSMENT APPEAL HEARING DATE Tuesday, May 23, 2023 – 11:00 AM

April 21, 2023

VASILE USVAT 36872 BRADFORD RD. STERLING, AK 99672

RE: Parcel No(s): 06361041 Owner of Record: VASILE USVAT Appellant: VASILE USVAT

HEARING DATE: The referenced tax assessment appeal is scheduled to be heard by the Board of Equalization on **Tuesday, May 23, 2023** at **11:00 AM**

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): <u>https://library.municode.com/ak/kenai_peninsula_borough/codes/code_of_ordinances?nodel_d=TIT5REFI_CH5.12REPRPEPRTA_5.12.055REISOTRIPRNAP</u>

An information packet regarding the appeal processes is also available: <u>https://www.kpb.us/images/KPB/CLK/Board of Equalization/Information Packet VALUATION A</u> <u>PPEAL PROCESS.pdf</u>.

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



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 Friday, May 26, 2023 11:00 AM

April 26, 2023

VASILE USVAT 36872 BRADFORD RD. STERLING, AK 99672

RE: Parcel No(s): 06361038 Owner of Record: VASILE USVAT Appellant: VASILE USVAT

HEARING DATE: The referenced tax assessment appeal is scheduled to be heard by the Board of Equalization on **Friday, May 26, 2023** at **11:00 AM**

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 **Thursday, May 11, 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): <u>https://library.municode.com/ak/kenai_peninsula_borough/codes/code_of_ordinances?nodel_d=TIT5REFI_CH5.12REPRPEPRTA_5.12.055REISOTRIPRNAP</u>

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



Office of the Borough Clerk

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

Michele Turner, CMC Acting Borough Clerk

May 9, 2023

Vasile Usvat 36872 Bradford Road Sterling, AK 99672

RE: Board of Equalization Hearing Dates PIN: 06361041 & 06361038

Dear Mr. Usvat,

It was brought to our attention that the two referenced appeals were noticed for two different hearing dates.

Both appeals will be heard by the Board of Equalization on Tuesday, May 23, 2023 at 11:00 AM.

Our apologies for the confusion.

Best regards,

ULA

Michele Turner, CMC Acting Borough Clerk

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

payable to Kenai Peninsula Borough CREDIT CARDS NOT ACCEPTED FOR FILING FEES

Check #

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:	063-610-41 NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	VAsile USVAT
Legal Description:	
Physical Address of Property:	36872 Bradford Rd, Sterling

Contact information for all correspondence relating to this appeal:

Mailing Address:				
Phone (daytime):	907 802-8873	Phone (evening):		
Email Address:				ERVED VIA EMAIL
Year Property was Purcha Has the property been ap	otice: \$ <u>600k</u> + ? App Ised:P opraised by a private fee appraiser tised FOR SALE within the past 3-ye	rice Paid: \$ within the past 3-years?		
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.

The following are <u>NOT</u> grounds for appeal:

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

My property value is unequal to similar properties.

ou must provide specific reasons and provide evidence supporting the item checked above.
Substantial impropriets in burlin process cause high
valuation detruit.
** 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, 3 - 26 = 23
Signature of Appellant / Agent / Representative Date
Vaste USVA
Printed Name of Appellant / Agent / Representative

Tax Year 2023 Real Property Assessment Valuation Appeal Kenai Peninsula Borough Office of the Borough Clerk

144 N. Binkley Street Soldotna, Alaska 99669-7599

Page 1 of 2

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

Assessed Value from Assessment Notice	Filing Fee
Less than \$100,000	\$30
\$100,000 to \$499,999	\$100
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\$2,000,000 and higher	\$1,000

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Account / Parcel Number:	063 -	610 - 38	3 NOT	TE: A SEP	ARATE FORM IS REQUI	RED FOR EACH PARCEL.
Property Owner:	VAsile	USVAT				
Legal Description:						
Physical Address of Property:	37094	Lou	Mordan	RI	, Sturrly	4
Contact information for all con				,	. 0	
Mailing Address:	36872	Bradt	ord Rd			
Phone (daytime):	907 802		Phone (evening):			
Email Address:						ERVED VIA EMAIL
Value from Assessment Notice:	\$ 730 k	2Appel	ant's Opinion of Va	lue: \$	520 K	
Year Property was Purchased:						
Has the property been apprais	ed by a private f	ee appraiser w	vithin the past 3-yea	ars?	Yes 🗌 No 🛛]
Has property been advertised I	FOR SALE within t	he past 3-year	\$\$		Yes 🗌 No 🕅]
Comparable Sales:	PARCEL NO.		ADDRESS		DATE OF SALE	SALE PRICE
			······································			

	DECEIVED N MAR 2 9 2023
0	FFICE OF THE BOROUGH CLERK KENAL PENINSULA BOROUGH For Official Use Only
	Fees Received: \$ 400
	Cash M Check # 1272 payable to Kenai Peninsula Barough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

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 <u>NOT</u> 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.

Substantial impropriets in bully process causy have valuate deficit.
<u>u.Ny</u>
** THE APPELLANT BEARS THE BURDEN OF PROOF (AS 29.45.210(b)) **
Check the following statement that applies to your intentions:
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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
3-29-23
Signature of Appellant / Agent / Representative Date
Printed Name of Appellant / Agent / Representative

ASSESSOR'S DESCRIPTION ANALYSIS AND RECOMMENDATION

APPELLANT: USVAT, VASILE / USVAT, EUGENIA DORINA	PARCEL NUMBER: 063-610-41
PROPERTY ADDRESS OR GENERAL LOCATION:	36872 BRADFORD RD STERLING, AK 99672
LEGAL DESCRIPTION:	T 5N R 9W SEC 22 Seward Meridian KN 0920082 SALTY DOG HEIGHTS SUB PART 7 LOT 9 BLK 1
ASSESSED VALUE TOTAL:	\$603,200
RAW LAND:	\$31,500
SWL (Sewer, Water, Landscaping):	\$10,500
IMPROVEMENTS	\$561,200
ADDITIONS	\$0
OUTBUILDINGS:	\$0
TOTAL ABOVE GRADE FLOOR AREA:	Card One 3130 Sq. Ft.
TOTAL FINISHED LIVING AREA:	Card One 3130 Sq. Ft.
Card One, First Level 3130 Sq. Ft.	Card One, Second Level 0 Sq. Ft.
Card One, Basement Unfin. 0 Sq. Ft.	Card One, Basement Finished 1225 Sq. Ft.
LAND SIZE 1.5600 Acres	GARAGE 420 Sq. Ft.

LAND USE AND GENERAL DESCRIPTION

1.	Utilities				
	Electricity:	Yes		Gas:	Yes
	Water:	Well		Sewer:	Septic

2. Site Improvements: Street: Gravel Maintained

3. Site Conditions

Topography: Level View: None Drainage: Typical 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 deprecation (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 1.56-acre parcel located in the Sterling market area (#160). Land influences are gravel-maintained access, no view, and gas & electric utilities.

For the Sterling market area (#160), 113 sales from the last three years were analyzed by the Land Appraiser, Heather Windsor. The resulting analysis indicated an adjustment of 10% to the base rate was needed. The median ratio for all of the sales is 100.00% and Coefficient of Dispersion (COD) is 20.78. 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.

Ratio Sum	114.96		2.68	Excluded		0
Mean	101.74%	Earliest Sale 1	0/8/2019	# of Sales		113
Median	100.00%	Latest Sale 6	/13/2022	Total AV	\$	5,383,400
Wtd Mean	96.62%	Outlier Inform	ation	Total SP	S	5,571,920
PRD:	1.05	Range	1.5	Minimum		46.44%
COD:	20.78%	Lower Boundary	27.33%	Maximum		188.75%
St. Dev	0.2615	Upper Boundary	177.19%	Min Sale Amt	\$	9,500
COV:	25.71%			Max Sale Amt	\$	249,900

Improvement Comments

The subject property is a 1-level (1L) masonry single family home built in 2017 with a quality of average plus (A+). The property was last inspected on July 18, 2022, at that time the appraiser was told by the appellant that the house was 100% complete and was asked not to take pictures.

On April 3, 2023 Garrett Todd, Appraiser I contacted the appellant to set up an inspection and was told that all issues were interior and since he was not going to let us in his home,

he said there was no reason for an inspection. There was no inspection done and no changes made.

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. The Appellant was informed that an appeal is for the overall assessed value including improvements

For the Sterling market area (#160), and specifically for the house type 1-level (1L), 18 sales from the past two years were analyzed. The median ratio for all of the sales is 96.93%, and the (COD) is 10.96. All ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO)

RATIO SUM:	18.28	12/1/2018	1.30	# OF SALES:	18
MEAN:	101.58%	Earliest Sale	1/25/2021	TOTAL AV:	\$ 5,935,500
MEDIAN:	96.93%	Latest Sale	5/13/2022	TOTAL SP:	\$ 5,834,009
WTD MEAN:	101.74%	Outlie	er Info	MINIMUM:	80.40%
PRD:	1.00	Range	1.50	MAXIMUM:	125.36%
COD:	10.96%	Lower Boun	61.90%	SALE AMT:	\$ 189,000
ST. DEV	13.08%	Upper Boun	142.10%	SALE AMT:	\$ 1,200,000
COV:	12.87%			\$ -	\$ 1,250,000

The 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: USVAT, VASILE / USVAT, EUGENIA DORINA

PARCEL NUMBER: 063-610-41

LEGAL DESCRIPTION: T 5N R 9W SEC 22 Seward Meridian KN 0920082 SALTY DOG HEIGHTS SUB PART 7 LOT 9 BLK 1

TOTAL: \$603,200

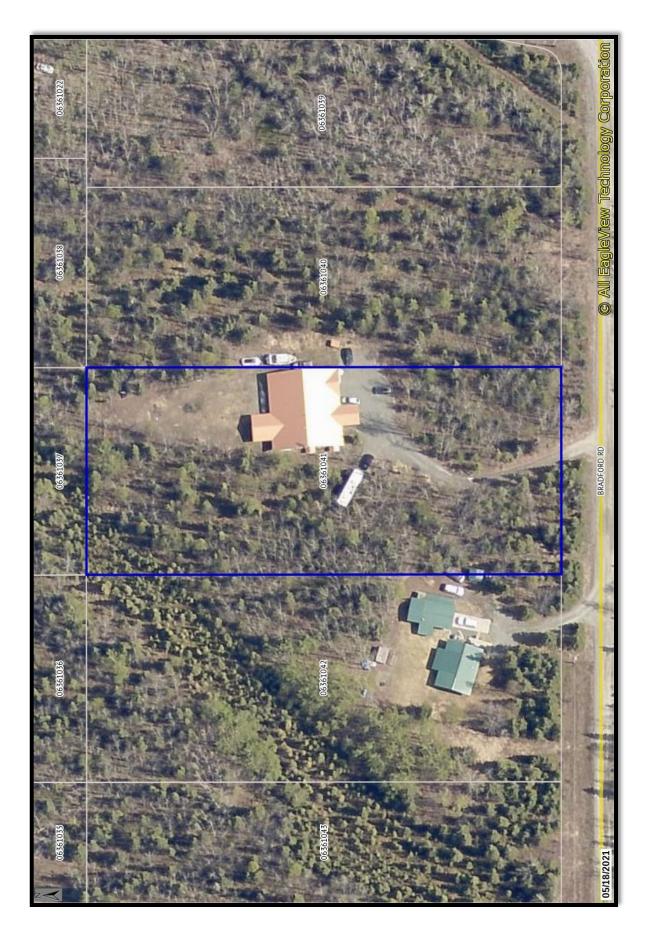
BOARD ACTION:

LAND:	IMPROVEMENTS:	TOTAL:

SUBJECT PHOTOS

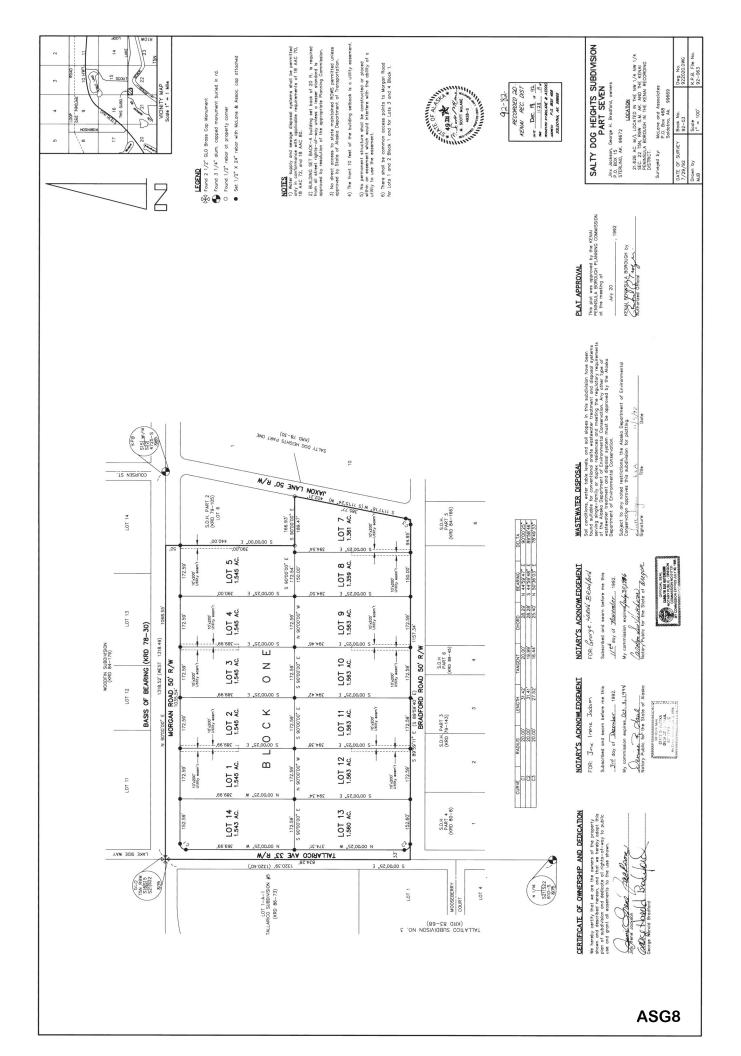


SUBJECT MAP

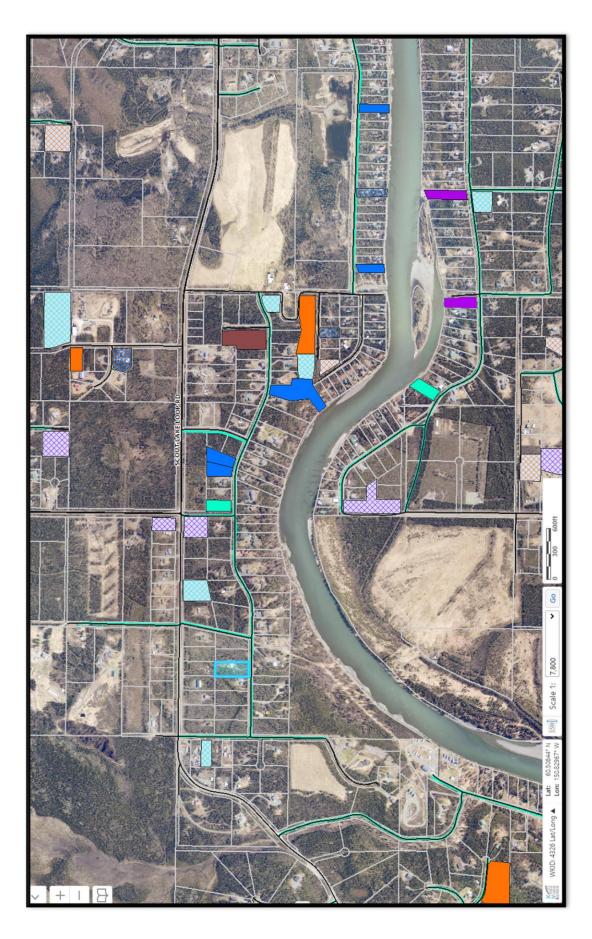




TOPO MAP







								063-610-41	10-41
2023 Isn: 28502	36872 BRA	ADFORD RD						Ŭ	Card R01
ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:		ACRES: 1.56	<u> </u>	PRIMARY OWNER	~			
Neighborhood: 160 Central Peninsula - Sterling	T 5N R 9W SEC 22 Seward Meridian KN 0920082 SALTY DOG HEIGHTS SUB PART 7 LOT 9 BLK 1	Meridian KN 09 9 BLK 1	20082 SALTY DOG	USVA USVA 36872	usval vasile Usvat Eugenia dorina 36872 Bradford rd	DORINA D RD			
Property Class: 110 Residential Dwelling - single				STERLI	STERLING, AK 99672-9466	672-9466			
TAG: 58 - CENTRAL EMERGENCY SERVICES		Re	 Residential Dwelling - single	 /elling	- sing	<u>e</u>			
EXEMPTION INFORMATION			VALUATIC	VALUATION RECORD					
Residential Exemption - Borough	Assessment Year	2018	2019	2020		2021	Я	2022	Worksheet
	Land	25,700	25,700	25,700		25,700	28,7	28,700	31,500
	Improvements	357,500	359,400	352,600		<u>352,600</u> 352,600	359,900	200 200	603,200
		LAND DATA	LAND DATA AND CALCULATIONS	NS					
<u>Type</u> Method	<u>Use</u> <u>Acres</u>	BaseRate	<u>AdjRate</u> <u>ExtValue Inf</u>	ExtValue InfluenceCode - Description	- Descriptior	1 <u>\$ or %</u>	AdjAmt	Va	Value
Residential Rural/Res T 49 User Definable Land Formul	le Land Formulk 1.56	6 20,192	20,192 31,500 Q S X		ain			31	31,500
		ASSESSED LAN	ج (Rounded) : ASSESSED LAND VALUE (Rounded)	Р (das Yes			0	31	31,500
MEMOS						LAND INFLUENCES	ES		
Building Notes		XTP A	Community	z >	View N	L G	Ш	Street Access	S
LIVING UNIT IS FOR 2ND KITCHEN ONLY.	10 I ICIUNES NEGOLSIED. E.		Gas Electric		HOA	Arstrip For Sale	PLAT	TRAIL NONE	
A			Public H20		Hwy Fnt	Ag Right		WATERFRONT	
sc			Public Sewer		Easement	Other	Ocean	River	Lake
;10			LAND TYPE		OTHER: Daving	or (Wotlands	Pond	Dedicated	Dedicated Boat Launch
			2	areeh			cnii]

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

ORIGINAL

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

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Piers - no wall			Gamt	brel						pSh 240			-	_	Ceilir	ng	_			\odot		xture	_	(þ
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Log Solid						None			<u> </u>	None		-	11	1.0	1.75	4	A		wood	G	-		-		┝
Plywood (OSB)		_				Z				Base A	llowa	nce	X				-		etrock						F
Stucco	_	_	⊢		\square	Bas			-	Concre	_							_	ling Fir	_		-	1.75	2	7
T1-11 Economy Vinyl	-	_	┢──┤		┢╾┥	Wall الات	~	te		Carpet Ceram			+					_	m. for c	_	$ \times$				
Wood	X	-				Cove	r			Vinyl		;	+						spended oustic Ti			-		-	┝
Masonry Veneer						No	٨e			Hard V	Vood		+					<u> </u>	wood		\vdash		-	-	┢
Hardi-Plank										Pergo	or Eq	ual						She	etrock						
	_	SWI						_	_				-				_	Wo	od						
Cistern	-					- L	D	-			-	-	DINF	-				135				Sar	_		
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Septic(3-4plex) Crib	\neg	San Spri	d Poir	<u>nt</u>				Gas Elec	tri o		+		CRs		Airs				aved	G	<u>v</u> M	aint			
Septic (dup)	-		ate W	lator		\rightarrow	1		inc ic H2		+-	€	RA	G	Ag R	ights		F	PLAT			-	Lim	ited	N
oopiio (dup)			(Holdi			-9	-/		ic Fiz			$\frac{1}{2}$	<u> </u>						-			Fron			
LT# RC#2		_	#20	iiig)	Othe	 r#	_	-	PO	Stee	D R	avine		ent" her		Other etlan			cean	<u> </u>	Rive	-	<u> </u>	Lake	
LAND NOTES:					Totalo	, n				Olec		CIVILIC		IÇI		suan	us		Pond		edica	llea	вол	1 6	un
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Code			Qual		Yr	Bit	El	fYr	R	oof Mat		He	at		Ext C	ovei	r		Size	4			Valu		
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ight Fixtures & Finish Hardware Completion Estimate 70% of P Excavation, Forms, & Backfill Int. Cabinets Doors, Trim Etc 90% of P 80% of P nt. Drywall Tape & Texture < 40% 100% Plans Permits & Surveying 50% 60% 65% 70% 75% 80% 85% 90% 95% 105% Windows & Exterior Doors Water/Sewer Rough-in Exterior Cover & Paint Painting & Decorating umbing Rough-in Electrical Rough-in **Built in Appliances** Plumbing Fixtures **Fotal Completion** Rough Framing floor Covers oundation **Roof Cover** QUALITY CBN + nsulation CBN -A A + CBN ď đ. Ľ. Ш., ÷ Ą leating 4 ٩ 33.0 30.0 5.40 3.30 16.5 9.00 8.25 7.50 90.0 82.5 75.0 5.40 4.95 4.50 7.20 6,60 6.00 5.40 4.95 4.50 4.95 4.50 3.60 3.00 18.0 15.0 36.0 • mean = 165% Excellent high-quality **Jnique** in design, etc Excellent high-quality Excellent high-quality Excellent high-quality exotic woods. Hand-Excellent high quality Excellent high-quality Same as before but Same as before but may be unique in may be unique in design, detail and ship, finishes and appointments and attention to detail. wallpaper, wood finished unique paneling and/or vainscoting, etc quality workman EXCELLENT design, detail Excellent high 150 - 180% throughout throughout throughout throughout and effect designs effect - Infinity 801 5.80 4 35 4 35 2 90 2.70 14.5 13.5 6.75 27.0 67.5 62.5 4 35 3.75 5.40 5.00 4.05 3.75 4.05 3.75 2.50 12.5 7 25 29.0 72.5 4.05 6.25 **Ð** П Res. /ery Good, upper-end and detail; exterior has sculptured good wood to interior refinements High quality wallpaper Abundant Very Good (double vanities, etc) wood paneling and/or ship. Good attention some custom design mean = 135% Very Good cabinets Same as before but Very Good workmanplumbing & lighting fixtures throughout custom doors and wood paneling on (Low "E" reflective. and ornamentation Very Good quality may include good and countertops Very Good, high quality appliance Very Good grade wainscoting, etc open-beam ceiling quality windows VERY GOOD floor coverings throughout 125 - 145% package trim etc) 11.5 3 30 4 40 3.45 S.S. 12.0 11.0 6.00 5.50 24.0 23.0 60.09 57.5 55.0 • 3.60 3.45 4.80 4.60 3 60 3.45 6 3,60 2 40 2 30 2.20 5.75 grade quality (double Energy Eff. Package mean = 115% Good quality, larger than average. Some Textured sheetrock Fextured sheetrock Upper end builderneight. Vaulted or round, half-round, workmanship with some attention to 2 X 6 construction quality doors and with good quality 9' or 10' ceiling cathedral ceiling design and detail. wallpaper and/or Above average 10 -20% above Above average average grade floor covering vanities, etc) wood paneling builder-grade builder-grade octagon, etc Upper end Upper end 501 - 800 s.f. 110 - 120% wood trim GOOD package fixtures 3.15 00 00 00 00 00 4.00 10.5 3.00 3.15 3.00 2.85 3.15 3.00 2.85 2.10 5.00 21.0 20,0 50.5 47.5 2.85 4.20 3.80 9.50 5 25 19.0 II **B** Cottage mean = 100% Builder-grade stock Textured sheetrock minimum standard. Textured sheetrock meets or exceeds crank-out thermo 2 X 6 construction quality sliding or Average wood doors and trim and/or average & standard 8' Ample average workmanship, builder-grade floor covering builder-grade builder-grade ceiling height AVERAGE item fixtures Average 95 - 105% Average Average package paneling Average pane 2.55 3.40 2.70 1.70 1 60 9.00 18.0 45.0 42.5 2.70 2.55 2.40 3.60 3.20 2.70 2.40 2.55 2.40 1.80 8.00 4.50 4.25 16.0 40.0 4.00 sheetrock and full 8' and photo finish trim mean = 85% paneling / sheetrock grade covering on average sliding or crank-out w/storm Mahogany doors workmanship but standards, 2 X 4 commercial type commercial type meets minimum Below average Below average Below average Acoustic tile or Below average Below average builder-grade ceiling height Minimal design Smaller than Lower grade construction. 80 - 90% package Subfloor fixtures windows FAIR 0 - 500 s.f. 2.10 2.10 2.25 2 10 1.40 1.30 7,00 6.50 3,50 14 0 37.5 2.25 1.95 3 00 2.80 1.95 1.50 15.0 13.0 35.0 32.5 2.60 2 25 1.95 7 50 3.75 3,25 • Cabin = mean = 70% NONE or low grade (may be owner-built) NONE or low grade NONE or low grade Minimal single-pane low grade sliders or uality workmanship IONE or low grade NONE owner-built Plywood/OSB or and design Below on subfloor (no dishwasher, etc) below 8' height hinimum standard. Vo design or detail or photo finish padding, etc) ROV only (no Plywood/OSB non-opening NONE or 65 - 75% LOW NONE ow cost, poor 1 Plumbing/Lighting COUNTER TOPS FENESTRATION WORKMANSHIP **APPLIANCES** Partition Walls CABINETS & **Door/Window** FIXTURES INTERIOR OVERALL QUALITY KITCHEN CEILINGS WINDOW COVER FLOOR INTERIOR Size Ranges Trim

115% 120%

110%

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88 91 94 96 100

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135% 145% 150% 165% 180%

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KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

Rev (02/2013)

S:/DaptForms/l.es-FieldApprForm.xts

103.8 / 105 (Side 2) 2208/2013 Prepared by the Kenai Peninsula Borough Assessing Dept. S.U.es Cranel/FormsILes-FieldApprForm.xls (Side 2)

200%+

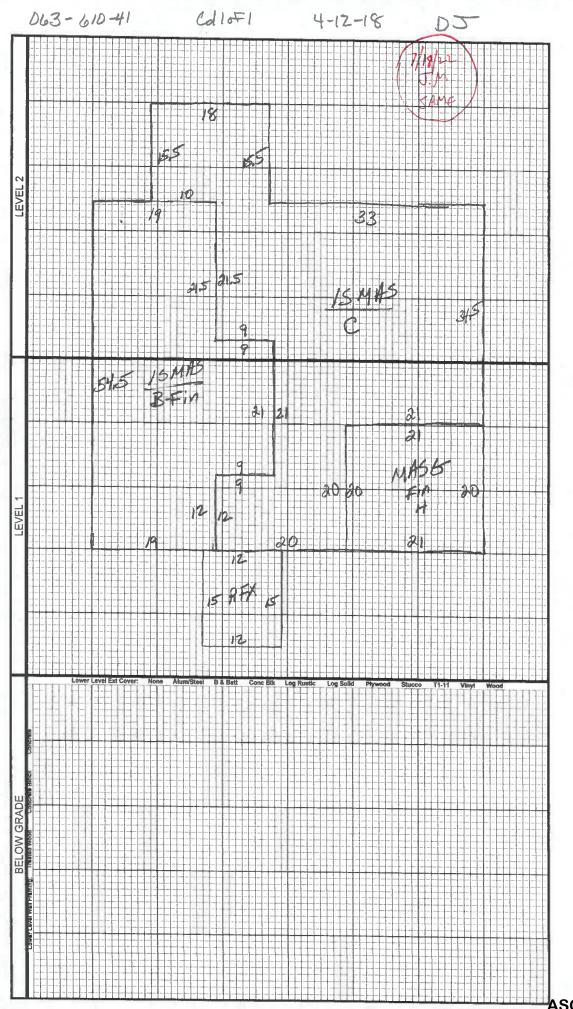
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190% 195% 185

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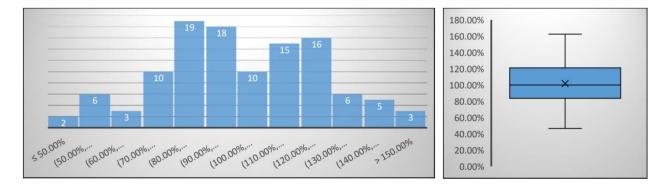
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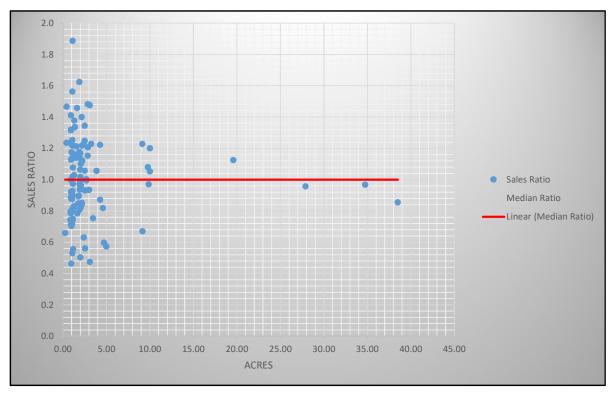


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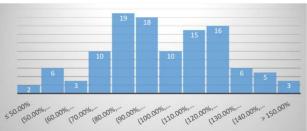
LAND SALES RATIO STUDY

Ratio Sum	114.96			Excluded	0
Mean	101.74%	Earliest Sale 10/	8/2019	# of Sales	113
Median	100.00%	Latest Sale 6/1	3/2022	Total AV \$	5,383,400
Wtd Mean	96.62%	Outlier Infor	mation	Total SP \$	5,571,920
PRD:	1.05	Range	1.5	Minimum	46.44%
COD:	20.78%	Lower Boundary	27.33%	Maximum	188.75%
St. Dev	0.2615	Upper Boundary	177.19%	Min Sale Amt \$	9,500
COV:	25.71%			Max Sale Amt \$	249,900





LAND SALES RATIO STUDY



Ratio Sum	114.96		2.68	Excluded	0
Mean	101.74%	Earliest Sale	10/8/2019	# of Sales	113
Median	100.00%	Latest Sale	6/13/2022	Total AV	\$ 5,383,400
Wtd Mean	96.62%	Outlier In	formation	Total SP	\$ 5,571,920
PRD:	1.05	Range	1.5	Minimum	46.44%
COD:	20.78%	Lower Boundary	27.33%	Maximum	188.75%
St. Dev	0.2615	Upper Boundary	177.19%	Min Sale Amt	\$ 9,500
COV:	25.71%			Max Sale Amt	\$ 249,900

NBH

			NBH									
heighborhoo	c pxfer_date	Irsn	PIN	Total Acres	Curre	ent Land Val		Sale Price	LandType	SaleCd	2022 Cert Lanc	Ratio
160	2/10/20	21360	05803267	3.08	\$	42,800	\$	29,000	20	V	\$39,000	147.59%
160	10/14/21	21712	05813213	1.11	\$	30,200	\$	16,000	20	С	\$27,600	188.75%
160	3/31/20	21753	05813303	2.85	\$	51,900	\$	44,990	20	Z	\$47,400	115.36%
160	5/27/21	21753	05813303	2.85	\$	51,900	\$	35,000	20	Z	\$47,400	148.29%
160	3/17/21	22577	05835005	2.15	\$	36,400	\$	26,000	20	С	\$33,200	140.00%
160	3/25/22	109509	05835022	34.75	\$	242,100	\$	249,900	20	С	\$232,000	96.88%
160	12/17/21	109510	05835023	4.28	\$	67,000	\$	54,780	20	С	\$65,500	122.31%
160	3/30/22	109503	05835032	2.00	\$	28,200	\$	56,000	20	С	\$25,700	50.36%
160	5/6/21	22592	05835107	1.11	\$	9,700	\$	9,500	20	С	\$8,900	102.11%
160	9/13/21	22633	05836025	2.01	\$	44,800	\$	44,000	20	С	\$36,100	101.82%
160	7/10/20	22639	05836031	1.62	\$	72,900	\$	50,000	20	V	\$61,900	145.80%
160	3/13/20	22647	05836039	2.23	\$	84,000	\$	75,000	20	V	\$71,400	112.00%
160	3/29/22	22650	05836042	1.78	\$	42,400	\$	50,000	20	V	\$34,200	84.80%
160	10/26/21	22651	05836043	1.78	\$	42,400	\$	47,500	20	V	\$34,200	89.26%
160	5/8/20	22652	05836044	2.00	\$	44,700	\$	42,000	20	V	\$36,000	106.43%
160	5/26/20	22653	05836045	2.00	\$	44,700	\$	38,250	20	V	\$36,000	116.86%
160	9/1/20	22655	05836047	2.00	\$	44,700	\$	45,000	20	V	\$36,000	99.33%
160	9/1/20	22656	05836048	2.00	\$	44,700	\$	45,000	20	V	\$36,000	99.33%
160	10/23/20	88452	05836076	1.14	\$	62,200	\$	76,000	20	C	\$52,800	81.84%
160	3/29/22	25730	06301215	10.00	\$	72,700	\$	69.000	20	C	\$66,200	105.36%
160	4/7/22	91877	06301495	1.09	\$	18,800	\$	15,000	20	C	\$17,100	125.33%
160	10/29/19	25883	06301511	10.00	\$	120,000	\$	99,900	20	v	\$109,200	120.12%
160	5/26/21	26012	06301825	38.50	\$	113,400	\$	132,500	20	Ċ	\$103,300	85.58%
160	11/17/20	26065	06302130	1.08	\$	27,200	\$	17,400	20	C	\$24,800	156.32%
160	6/7/21	26068	06302133	0.92	\$	27,800	\$	39,000	20	C	\$25,300	71.28%
160	3/16/22	26089	06303009	5.00	\$	19,200	\$	33,500	20	C	\$17,500	57.31%
160	3/31/21	26379	06307324	0.87	\$	14,500	\$	19,500	20	Z	\$13,300	74.36%
160	11/10/21	26454	06309166	3.47	\$	81,400	\$	108,000	20	c	\$74,000	75.37%
160	7/13/21	26507	06309322	1.25	\$	174,400	\$	210,000	20	C	\$120,100	83.05%
160	5/29/20	26515	06309330	0.95	\$	28,200	\$	25,000	20	c	\$25,800	112.80%
160	12/28/21	26525	06309340	1.06	\$	26,500	\$	33,000	20	C	\$24,100	80.30%
160	11/20/20	26573	06309516	2.38	\$	137,900	\$	112,200	20	C	\$125,600	122.91%
160	2/18/22	26597	06309540	4.59	\$	47,100	\$	57,500	20	Z	\$43,000	81.91%
160	7/7/21	91895	06309595	2.20	\$	57,800	\$	47,500	20	c	\$52,600	121.68%
160	2/26/21	92441	06309609	2.70	\$	55,200	\$	55,000	20	C	\$41,100	100.36%
160	2/10/20	93026	06309625	1.74	\$	38,700	\$	33,307	20	c	\$27,800	116.19%
160	3/24/21	93815	06309631	1.96	\$	47,800	\$	51,000	20	V	\$35,600	93.73%
160	9/18/20	93816	06309632	1.96	\$	47,800	\$	42,000	20	Ċ	\$35,600	113.81%
160	6/8/22	101011	06309638	1.89	\$	47,100	\$	40,000	20	C	\$35,100	117.75%
160	6/8/22	101012	06309639	1.89	\$	47,100	\$	29,000	20	C	\$35,100	162.41%
160	12/10/20	101016	06309643	2.71	\$	47,300	\$	47,500	20	V	\$33,900	99.58%
160	12/13/21	88020	06309701	1.92	\$	38,800	\$	40,000	20	v	\$35,300	97.00%
160	10/31/19	90861	06309806	2.01	\$	39,500	\$	41,000	20	Ċ	\$36,100	96.34%
160	11/16/21	26805	06314356	27.90	\$	129,200	\$	135,000	20	č	\$117,700	95.70%
160	6/26/20	26880	06315069	3.01	\$	60,800	\$	65,000	20	C	\$55,600	93.54%
160	6/8/22	108411	06315094	2.53	\$	64,300	\$	69,000	20	c	\$51,600	93.19%
160	12/28/21	27158	06328022	1.30	\$	37,900		27,500	20	v	\$34,600	137.82%
160	7/30/21	27257	06329132	0.92	\$	112,900		80,000	20	Ċ	\$77,200	141.13%
160	5/14/21	27305	06329313	0.92	\$		\$	28,000	20	Z	\$22,600	88.57%
160	5/25/22	27425	06335102	1.48	\$	37,600	\$	33,000	20	С	\$34,200	113.94%
160	6/13/22	27439	06335116	1.66	\$	25,900	\$	33,000	20	С	\$23,600	78.48%
160	5/6/20	27445	06335122	0.96	\$	30,900	\$	33,500	20	Z	\$28,200	92.24%
160	3/2/21	27458	06335135	2.40	\$	39,100	\$	62,000	20	Z	\$35,500	63.06%
160	2/18/20	27528	06338015	0.99	\$	66,400	\$	56,500	20	Z	\$60,400	117.52%
160	10/20/21	27537	06338024	1.11	\$	74,300	\$	100,000	20	V	\$67,700	74.30%
160	1/12/22	27616	06343004	1.22	\$	22,600	\$	27,500	20	ċ	\$20,600	82.18%
160	3/25/20	27871	06348050	1.93	\$	24,300	\$	30,000	20	c	\$22,100	81.00%
160	3/11/22	27889	06348068	2.19	\$	25,700	\$	30,166	20	č	\$23,400	85.20%
160	11/30/20	27890	06348069	2.07	\$	35,800	\$	32,500	20	č	\$29,300	110.15%
160	3/11/22	27890	06348069	2.07	\$	35,800	\$	37,127	20	c	\$29,300	96.43%
160	6/10/21	27921	06349007	1.03	\$	26,100	\$	23,000	20	Z	\$23,800	113.48%
160	11/5/20	27958	06349053	1.09	\$	26,800	\$	50,500	20	Z	\$24,400	53.07%
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LAND SALES RATIO STUDY

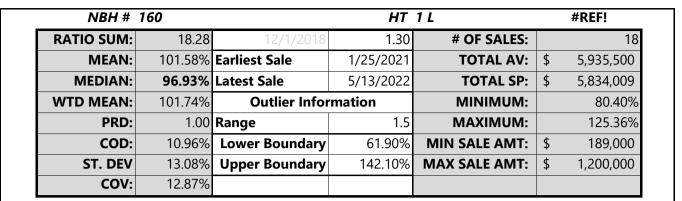
160 11/12/1 28247 06360021 3.10 \$ 42.900 \$ 90.400 20 Z \$\$39,100 47.46% 160 5/20/22 91883 06360042 3.25 \$ 66.800 20 C \$\$22,600 12.28% 160 8/5/21 28688 06336044 1.10 \$ 28.000 20 C \$\$24,500 92.7% 160 10/82/1 28688 06337014 1.04 \$ 26.000 20 C \$\$24,500 92.7% 160 11/17/20 107817 06387044 1.04 \$\$25.000 \$\$2 20.00 20 C \$\$24,500 \$\$27.000 \$\$7.11% 160 5/28/21 28624 06378014 1.09 \$\$25.000 \$\$2 20.00 20 C \$\$27.600 \$\$7.11% 160 5/72/21 28924 06378014 1.82 \$\$2.800 \$\$7.000 20 C \$\$\$34,000 120.5% 160	heighborhood	pxfer_date	Irsn	PIN	Total Acres	Curre	nt Land Val	S	ale Price	LandType	SaleCd	2022 Cert Lanc	Ratio
							68,700						105.69%
160 5/20/22 91883 06360042 3.25 \$ 66.800 2 C \$\$2,600 122.86% 160 8/5/21 28689 06360049 2.18 \$33,000 \$30,000 20 C \$\$34,500 \$2,76% 160 10/821 28688 06387014 1.04 \$2,800 \$30,000 20 C \$\$24,500 \$2,76% 160 11/1720 107817 06387014 1.04 \$2,800 \$2,000 20 C \$\$24,500 \$2,000 20 C \$\$24,500 \$2,000 20 C \$\$22,000 20 C \$\$27,600 \$7,11% 160 5/22,21 28928 06376047 1.00 \$2,2600 \$2,1000 20 C \$\$23,500 122,86% 160 12/721 28934 06387034 2,87 \$3,7000 \$20 C \$\$34,000 120,65% 160 10/13/21 28924 06387034 9,87 \$3,7000 \$20 C	160	11/12/21	28287	06357021	3.10	\$	42,900	\$	90,400	20	Z	\$39,100	47.46%
160 12/27/21 91800 06380044 2.18 \$ 33,700 \$ 20,000 20 C \$\$24,600 22,76% 160 10/47/21 28688 06387014 1.04 \$ 26,300 \$ 30,000 20 C \$\$23,800 \$\$ 27,67% 160 31/14/21 28735 06387034 0.93 \$\$ 25,000 20 C \$\$27,600 67,11% 160 81/21/21 28824 06373010 9.44 \$\$ 30,000 20 C \$\$27,600 67,11% 160 81/21/21 28928 06378004 1.82 \$\$ 62,900 \$\$ 70,000 20 C \$\$37,000 81,00 123,03% 160 51/21/21 28974 063378004 1.82 \$\$ 62,900 \$\$ 70,000 20 C \$\$37,300 81,00 123,03% 160 10/13/21 29202 06383001 1.05 \$\$ 15,000	160	7/19/21	28447	06360021			27,800	\$	50,000	20	V	\$25,300	55.60%
	160	5/20/22	91883	06360042	3.25	\$	68,800	\$	56,000	20	С	\$62,600	122.86%
160 10/ki21 28688 06367014 1.04 \$ 26.300 \$ 30,000 20 C \$\$23,900 \$\$7.67% 160 3/18/21 28735 06367044 0.93 \$\$25,000 20 C \$\$22,700 67.11% 160 5/28/21 28824 06376044 1.09 \$\$26,800 \$\$2,000 20 C \$\$27,600 67.11% 160 8/23/21 28934 06376044 1.09 \$\$28,800 \$\$21,000 20 C \$\$35,300 122,869 160 6/72/12 29914 06376014 2.87 \$\$37,400 \$\$15,000 20 C \$\$37,300 \$\$9.8% 160 6/72/12 29914 06380014 2.87 \$\$15,000 \$\$2,000 C \$\$14,400 \$\$12,009 160 8/13/21 242/20 0638003 1.05 \$\$15,500 \$\$2,000 20 C \$\$14,400 \$\$12,209 160 10/11/21 242/21 06388027	160	12/27/21	91890	06360049	2.18	\$	33,700	\$	30,000	20	С	\$30,700	112.33%
160 11/17/20 107817 06367045 0.97 \$ 50,800 \$ 109,400 20 Z \$44,000 46,482 160 5/18/21 28735 06369034 0.93 \$ 25,000 \$ 45,000 20 C \$22,700 77,114 160 12/721 28931 06376047 1.00 \$ 22,800 \$ 21,000 20 C \$22,400 121,829 160 12/721 28916 06380014 2.87 \$ 7,400 \$ 31,000 20 V \$\$34,000 120,859 160 9/25/20 29166 06380014 2.87 \$ 7,400 \$ 15,000 20 C \$\$14,400 7 1.82 160 8/321 29217 06388072 1.08 \$ 16,500 \$ 22,000 20 C \$\$8,500 70,45% 160 10/41/21 29220 06388077 1.00 \$ 45,700	160	8/5/21	28589	06363064	1.10	\$	26,900	\$	29,000	20	С	\$24,500	92.76%
160 3/18/21 28735 06369034 0.93 \$ 25,000 \$ 25,000 C \$227,000 100.093 160 5/28/21 28824 06376044 1.09 \$ 28,000 \$ 227,000 C \$227,000 C \$227,000 20 C \$227,000 121,828 160 12/7/21 28931 06376047 1.80 \$ 25,800 \$ 70,000 20 C \$23,500 122,869 160 5/23/22 29016 06380014 2.87 \$ 37,400 \$ 31,000 20 C \$\$14,400 71,82,09 160 8/13/21 29202 06388027 1.15 \$ 16,500 \$ 22,000 20 C \$\$8,700 88,98 160 8/13/21 29229 06388027 1.00 \$ 45,700 \$ 36,750 20 V \$\$41,600 124,359 160 10/8/19 29259 06388067 1.00 \$ <td>160</td> <td>10/8/21</td> <td>28668</td> <td>06367014</td> <td>1.04</td> <td>\$</td> <td>26,300</td> <td>\$</td> <td>30,000</td> <td>20</td> <td>С</td> <td>\$23,900</td> <td>87.67%</td>	160	10/8/21	28668	06367014	1.04	\$	26,300	\$	30,000	20	С	\$23,900	87.67%
160 5/28/21 28824 06373010 9.14 \$ 30,200 \$ 45,000 20 C \$\$27,600 67,11% 160 12/7/21 28931 06376047 1.00 \$\$25,800 \$\$21,000 20 C \$\$24,300 128,289 160 6/7/21 28974 06378004 1.82 \$\$62,900 \$\$70,000 20 C \$\$24,500 129,829 160 5/23/22 29180 06387038 0.92 \$\$13,000 20 C \$\$14,100 120,65% 160 10/13/21 29217 06388027 1.08 \$\$16,000 \$\$2,000 20 C \$\$14,100 128,20% 160 10/13/21 29217 06388027 1.08 \$\$16,000 \$\$22,000 20 C \$\$84,700 \$\$9,00 75,00% 160 10/18/19 29259 06388072 1.00 \$\$45,700 \$\$22,000 20 C \$\$41,600 124,35% 160 10/18/19 <td< td=""><td>160</td><td></td><td>107817</td><td>06367045</td><td>0.97</td><td></td><td>50,800</td><td>\$</td><td>109,400</td><td>20</td><td>Z</td><td></td><td>46.44%</td></td<>	160		107817	06367045	0.97		50,800	\$	109,400	20	Z		46.44%
160 8/23/21 29928 063760/44 1.09 \$ 22,000 20 C \$24,400 121,829 160 6/7/21 28974 063760/4 1.82 \$ 62,900 \$ 71,000 20 C \$23,500 122,869 160 5/23/22 29016 06380014 2.87 \$ 37,400 \$ 31,000 20 C \$34,000 122,069 160 9/25/20 29180 06387038 0.92 \$ 19,800 \$ 16,000 20 C \$14,400 71,82% 160 8/4/21 29217 06388025 1.08 \$ 16,000 \$ 22,000 20 C \$8,700 \$ 36,750 20 V \$81,600 124,35% 160 10/11/21 29220 06388072 1.00 \$ 45,700 \$ 36,750 20 V \$41,600 124,35% 160 10/15/21 29266 06388073 <td< td=""><td>160</td><td>3/18/21</td><td>28735</td><td>06369034</td><td>0.93</td><td>\$</td><td>25,000</td><td>\$</td><td>25,000</td><td>20</td><td>С</td><td>\$22,700</td><td>100.00%</td></td<>	160	3/18/21	28735	06369034	0.93	\$	25,000	\$	25,000	20	С	\$22,700	100.00%
	160	5/28/21	28824	06373010	9.14		30,200	\$	45,000	20	С	\$27,600	67.11%
	160	8/23/21	28928	06376044	1.09	\$	26,800	\$	22,000	20	С	\$24,400	121.82%
160 5/23/22 29016 06380014 2.87 \$ 37.400 \$ 31.000 20 V \$\$< \$\$< \$\$< \$\$< \$\$< \$\$< \$\$< \$\$< \$\$< \$\$< \$\$< \$\$< \$\$< \$\$< \$\$< \$\$< \$\$< \$\$< \$\$< \$\$< \$\$< \$\$< \$\$< \$\$< \$\$<< \$\$<< \$\$< \$\$< \$\$<< <	160	12/7/21	28931	06376047	1.00	\$	25,800	\$	21,000	20	С	\$23,500	122.86%
160 9/25/20 29180 06387038 0.92 \$ 15,000 20 C \$\$18,100 132.09% 160 10/13/21 29217 06388025 1.08 \$ 16,000 \$ 17,800 20 C \$\$14,400 71,182% 160 8/6/21 29219 06388025 1.15 \$ 16,500 \$ 22,000 20 C \$\$9,000 75,00% 160 10/11/21 29220 06388027 1.00 \$ 45,700 \$ 36,750 20 V \$\$41,600 124,35% 160 10/8/19 29265 06388073 1.00 \$ 45,700 \$ 36,750 20 V \$\$41,600 17,43% 160 719/21 29266 06388073 1.00 \$ 45,700 \$ 36,750 20 V \$\$41,600 87,88% 160 9/23/20 29273 06388074 1.00 \$ 45,700 \$ 50,000	160	6/7/21	28974	06378004	1.82	\$	62,900	\$	70,000	20	С	\$57,300	89.86%
$\begin{array}{ c c c c c c c c c c c c c c c c c c c$	160	5/23/22	29016	06380014	2.87	\$	37,400	\$	31,000	20	V	\$34,000	120.65%
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	160	9/25/20	29180	06387038	0.92	\$	19,800	\$	15,000	20	С	\$18,100	132.00%
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	160	10/13/21	29202	06388010	1.05	\$	15,800	\$	22,000	20	С	\$14,400	71.82%
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	160	8/13/21	29217	06388025	1.08	\$	16,000	\$	17,800	20	Z	\$8,700	
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	160	8/6/21	29219	06388027	1.15	\$	16,500	\$	22,000	20	С	\$9,000	75.00%
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	160	10/11/21	29220	06388028	1.00	\$	15,500	\$	22,000	20	С	\$8,500	
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	160	10/8/19	29259	06388067	1.00		45,700	\$	36,750	20	V	\$41,600	124.35%
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	160	1/15/20	29264	06388072	1.00	\$	45,700	\$	50,000	20	С	\$41,600	91.40%
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	160	10/8/19	29265	06388073	1.00		45,700	\$	36,750	20	V	\$41,600	124.35%
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	160	7/9/21	29266	06388074	1.00	\$	45,700	\$	52,000	20	С	\$41,600	87.88%
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	160	2/25/21	29267	06388075	1.00		45,700	\$	52,000	20	С	\$41,600	87.88%
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	160	9/23/20		06388081	1.15	\$	48,700	\$	50,000	20	V	\$44,300	97.40%
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	160	10/15/20	98745	06388090	1.38		33,400	\$	25,000	20	С	\$30,500	133.60%
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	160	8/12/21	29411	06504226	0.26	\$	9,900	\$	15,000	20	С	\$9,000	66.00%
$\begin{array}{c c c c c c c c c c c c c c c c c c c $	160	1/22/20	29497	06507040	9.87	\$	63,100	\$	65,000	20	С	\$57,600	97.08%
$ \begin{array}{ c c c c c c c c c c c c c c c c c c c$	160	7/23/20	101343	06507528	2.50	\$	31,200	\$	25,000	20	С	\$28,400	124.80%
160 3/16/20 91168 06507644 2.16 \$ 16,800 \$ 20,000 20 C \$15,300 84.00% 160 12/8/20 29749 06509207 0.41 \$ 17,300 \$ 14,000 20 C \$\$15,700 123.57% 160 4/10/20 94557 06511127 0.93 \$ 25,000 \$ 19,000 20 C \$\$22,700 131.58% 160 8/7/20 30157 06516372 0.93 \$ 15,000 20 C \$\$13,600 100.00% 160 6/30/20 30460 06522006 0.89 \$ 98,000 \$ 123,000 20 C \$\$89,200 79.67% 160 1/27/21 30462 06522057 2.04 \$ 105,000 \$\$12,000 20 C \$\$89,800 \$\$23,800 \$\$82.35% 160 3/18/21 31077 06537010 9.77 \$\$64,800 \$\$60,000 20 <	160	1/29/21	101345	06507530				\$	29,500	20	V	\$28,400	105.76%
160 3/16/20 91168 06507644 2.16 \$ 16,800 \$ 20,000 20 C \$15,300 84.00% 160 12/8/20 29749 06509207 0.41 \$ 17,300 \$ 14,000 20 C \$\$15,700 123.57% 160 4/10/20 94557 06511127 0.93 \$ 25,000 \$ 19,000 20 C \$\$22,700 131.58% 160 8/7/20 30157 06516372 0.93 \$ 15,000 20 C \$\$13,600 100.00% 160 6/30/20 30460 06522006 0.89 \$ 98,000 \$ 123,000 20 C \$\$89,200 79,67% 160 2/19/21 30462 06522057 2.04 \$ 105,000 \$ 127,500 20 C \$\$89,600 78,72% 160 3/18/21 31077 06537010 9.77 \$ 64,800 \$ 60,000	160	1/5/21	101346	06507531	2.50	\$	39,000	\$	29,000	20	С	\$35,500	134.48%
160 4/10/20 94557 06511127 0.93 \$ 25,000 \$ 19,000 20 C \$22,700 131.58% 160 8/7/20 30157 06516372 0.93 \$ 15,000 \$ 15,000 20 C \$\$13,600 100.00% 160 6/30/20 30460 06522006 0.89 \$\$98,000 \$\$123,000 20 C \$\$89,200 79.67% 160 2/19/21 30462 06522057 2.04 \$\$105,000 \$\$127,500 20 C \$\$89,600 78.72% 160 1/27/21 106112 06522057 2.04 \$\$105,000 \$\$127,500 20 C \$\$89,600 78.72% 160 3/18/21 31077 06537007 0.43 \$\$17,600 \$\$127,000 20 C \$\$16,100 146.67% 160 3/18/21 31077 06537010 9.77 \$\$64,800 \$\$60,000 20 V \$\$59,000 108.00% 160 <td>160</td> <td>3/16/20</td> <td>91168</td> <td>06507644</td> <td>2.16</td> <td></td> <td>16,800</td> <td>\$</td> <td>20,000</td> <td>20</td> <td>С</td> <td>\$15,300</td> <td>84.00%</td>	160	3/16/20	91168	06507644	2.16		16,800	\$	20,000	20	С	\$15,300	84.00%
160 8/7/20 30157 06516372 0.93 \$ 15,000 \$ 15,000 20 C \$13,600 100.00% 160 6/30/20 30460 06522006 0.89 \$ 98,000 \$ 123,000 20 Z \$\$89,200 79.67% 160 2/19/21 30462 06522008 0.90 \$ 98,400 \$ 125,000 20 C \$\$89,600 78.72% 160 1/27/21 106112 06522057 2.04 \$ 105,000 \$ 127,500 20 Z \$\$95,800 82.35% 160 8/5/20 30999 06535007 0.43 \$ 17,600 \$ 12,000 20 C \$\$16,100 146.67% 160 3/18/21 31077 06537010 9.77 \$ 64,800 \$ 60,000 20 V \$\$59,000 108.00% 160 5/29/20 89012 06544065 1.24 \$ 25,600	160	12/8/20	29749	06509207	0.41	\$	17,300	\$	14,000	20	С	\$15,700	123.57%
160 8/7/20 30157 06516372 0.93 \$ 15,000 \$ 15,000 20 C \$\$ 1603/20/20	160	4/10/20	94557	06511127	0.93	\$	25,000	\$	19,000	20	С	\$22,700	131.58%
160 2/19/21 30462 06522008 0.90 \$ 99,400 \$ 125,000 20 C \$\$89,600 78.72% 160 1/27/21 106112 06522057 2.04 \$ 105,000 \$ 127,500 20 Z \$\$95,800 82.35% 160 8/5/20 30999 06535007 0.43 \$ 17,600 \$ 12,000 20 C \$\$16,100 146.67% 160 3/18/21 31077 06537010 9.77 \$ 64,800 \$ 60,000 20 V \$\$59,000 108.00% 160 5/29/20 89012 06544065 1.24 \$ 25,600 \$ 22,000 20 V \$\$59,000 108.00% 160 7/20/21 31207 06547002 2.55 \$ 27,500 \$ 49,000 20 V \$\$25,100 56.12% 160 6/24/20 31215 06547010 4.27 \$ 26,500	160	8/7/20	30157	06516372	0.93		15,000	\$	15,000	20	С	\$13,600	100.00%
160 1/27/21 106112 06522057 2.04 \$ 105,000 \$ 127,500 20 Z \$\$95,800 82.35% 160 8/5/20 30999 06535007 0.43 \$ 17,600 \$ 12,000 20 C \$\$16,100 146.67% 160 3/18/21 31077 06537010 9.77 \$ 64,800 \$ 60,000 20 V \$\$59,000 108.00% 160 5/29/20 89012 06544065 1.24 \$ 25,600 \$ 22,000 20 C \$\$23,300 116.36% 160 7/20/21 31207 06547002 2.55 \$ 27,500 \$ 49,000 20 V \$\$25,100 56.12% 160 6/24/20 31215 06547010 4.27 \$ 26,500 \$ 30,400 20 Z \$\$24,200 87.17% 160 10/25/21 31222 06547017 1.03 \$ 15,700	160	6/30/20	30460	06522006	0.89	\$	98,000	\$	123,000	20	Z	\$89,200	79.67%
160 8/5/20 30999 06535007 0.43 \$ 17,600 \$ 12,000 20 C \$\$ 1607/20/21	160	2/19/21	30462	06522008	0.90	\$	98,400	\$	125,000	20	С	\$89,600	78.72%
160 3/18/21 31077 06537010 9.77 \$ 64,800 \$ 60,000 20 V \$59,000 108.00% 160 5/29/20 89012 06544065 1.24 \$ 25,600 \$ 22,000 20 C \$\$23,300 116.36% 160 7/20/21 31207 06547002 2.55 \$ 27,500 \$ 49,000 20 V \$\$25,100 56.12% 160 6/24/20 31215 06547010 4.27 \$ 26,500 \$ 30,400 20 Z \$\$24,200 87.17% 160 10/25/21 31222 06547017 1.03 \$ 15,700 \$ 12,800 20 C \$\$14,300 122.66% 160 5/15/20 99670 06548058 1.55 \$ 45,500 \$ 37,500 20 V \$\$41,500 121.33% 160 12/9/20 94456 06548131 9.13 \$ 62,800	160	1/27/21	106112	06522057	2.04	\$	105,000	\$	127,500	20	Z	\$95,800	82.35%
160 5/29/20 89012 06544065 1.24 \$ 25,600 \$ 22,000 20 C \$23,300 116.36% 160 7/20/21 31207 06547002 2.55 \$ 27,500 \$ 49,000 20 V \$\$25,100 56.12% 160 6/24/20 31215 06547010 4.27 \$ 26,500 \$ 30,400 20 Z \$\$24,200 87.17% 160 10/25/21 31222 06547017 1.03 \$ 15,700 \$ 12,800 20 C \$\$14,300 122.66% 160 5/15/20 99670 06548058 1.55 \$ 45,500 \$ 37,500 20 V \$\$41,500 121.33% 160 12/9/20 94456 06548131 9.13 \$ 62,800 \$ 51,100 20 C \$\$57,200 122.90%	160	8/5/20	30999	06535007	0.43	\$	17,600	\$	12,000	20	С	\$16,100	146.67%
1607/20/2131207065470022.55\$27,500\$49,00020V\$25,10056.12%1606/24/2031215065470104.27\$26,500\$30,40020Z\$24,20087.17%16010/25/2131222065470171.03\$15,700\$12,80020C\$14,300122.66%1605/15/2099670065480581.55\$45,500\$37,50020V\$41,500121.33%16012/9/2094456065481319.13\$62,800\$51,10020C\$57,200122.90%	160	3/18/21	31077	06537010	9.77	\$	64,800	\$	60,000	20	V	\$59,000	108.00%
160 6/24/20 31215 06547010 4.27 \$ 26,500 \$ 30,400 20 Z \$ 24,200 87.17% 160 10/25/21 31222 06547017 1.03 \$ 15,700 \$ 12,800 20 C \$ \$ 14,300 122.66% 160 5/15/20 99670 06548058 1.55 \$ 45,500 \$ 37,500 20 V \$ \$ 41,500 121.33% 160 12/9/20 94456 06548131 9.13 \$ 62,800 \$ 51,100 20 C \$ \$ 57,200 122.90%	160	5/29/20	89012	06544065	1.24	\$	25,600	\$	22,000	20	С	\$23,300	116.36%
160 10/25/21 31222 06547017 1.03 \$ 15,700 \$ 12,800 20 C \$14,300 122.66% 160 5/15/20 99670 06548058 1.55 \$ 45,500 \$ 37,500 20 V \$41,500 121.33% 160 12/9/20 94456 06548131 9.13 \$ 62,800 \$ 51,100 20 C \$57,200 122.90%	160			06547002		\$	27,500	\$	49,000	20	V	\$25,100	56.12%
160 5/15/20 99670 06548058 1.55 \$ 45,500 \$ 37,500 20 V \$41,500 121.33% 160 12/9/20 94456 06548131 9.13 \$ 62,800 \$ 51,100 20 C \$57,200 122.90%	160	6/24/20	31215	06547010	4.27	\$	26,500	\$	30,400	20	Z	\$24,200	87.17%
160 12/9/20 94456 06548131 9.13 \$ 62,800 \$ 51,100 20 C \$57,200 122.90%	160	10/25/21	31222	06547017	1.03	\$	15,700	\$	12,800	20	С	\$14,300	122.66%
	160	5/15/20	99670	06548058	1.55	\$	45,500	\$	37,500	20	V	\$41,500	121.33%
	160	12/9/20	94456	06548131	9.13	\$	62,800	\$	51,100	20	С	\$57,200	122.90%
	160	1/5/21	99647	06550060		\$	24,800	\$	23,000	20	Z	\$22,500	107.83%
160 11/15/19 99653 06550066 1.28 \$ 28,800 \$ 28,000 20 V \$26,300 102.86%	160	11/15/19	99653	06550066	1.28	\$	28,800	\$	28,000	20	V	\$26,300	102.86%
	160	7/15/20	99659	06550072		\$	132,800	\$	118,000	20	Z	\$121,000	112.54%
160 9/7/21 31386 06551014 4.72 \$ 23,900 \$ 40,000 20 C \$21,700 59.75%	160	9/7/21	31386	06551014	4.72	\$	23,900	\$	40,000	20	С	\$21,700	59.75%
160 6/28/21 99528 06551028 1.07 \$ 23.900 \$ 21.000 20 C \$21.800 113.81%	160	6/28/21	99528	06551028	1.07	\$	23,900	\$	21,000	20	С	\$21,800	113.81%

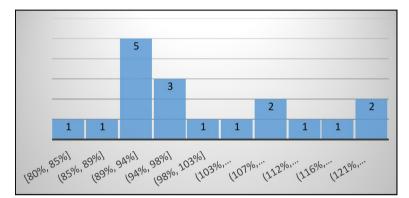
RATIO STUDY

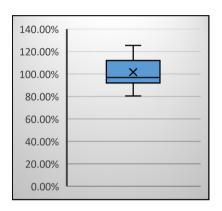
RATIO SUM:	18.28	12/1/2018	1.30	# OF SALES:	18
MEAN:	101.58%	Earliest Sale	1/25/2021	TOTAL AV:	\$ 5,935,500
MEDIAN:	96.93%	Latest Sale	5/13/2022	TOTAL SP:	\$ 5,834,009
WTD MEAN:	101.74%	Outlie	er Info	MINIMUM:	80.40%
PRD:	1.00	Range	1.50	MAXIMUM:	125.36%
COD:	10.96%	Lower Boun	61.90%	SALE AMT:	\$ 189,000
ST. DEV	13.08%	Upper Boun	142.10%	SALE AMT:	\$ 1,200,000
COV:	12.87%			\$ -	\$ 1,250,000

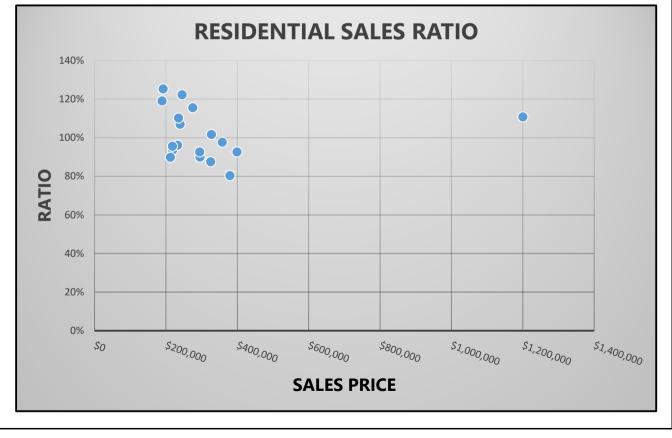
SALE DATE:	
HOUSE TYPE	1 L
MKT AREA:	160

PIN	AREA	IMPS	LAND		AV	SP	RATIO	HTYPE	DATE	QUAL
05813226	160	\$ 341,600	\$ 28,000	\$	369,600	\$ 399,000	92.63%	11	10/21/2021	А
05824008	160	\$ 316,100	\$ 33,300	\$	349,400	\$ 357,500	97.73%	11	7/19/2021	G
06301436	160	\$ 226,600	\$ 29,800	\$	256,400	\$ 239,600	107.01%	11	4/15/2021	А
06301450	160	\$ 181,700	\$ 23,400	\$	205,100	\$ 219,000	93.65%	11	6/1/2021	А
06313008	160	\$ 266,400	\$ 18,200	\$	284,600	\$ 325,000	87.57%	11	12/20/2021	А
06314303	160	\$ 185,000	\$ 55,700	\$	240,700	\$ 192,000	125.36%	11	4/1/2021	F+
06332010	160	\$ 769,600	\$ 560,500	\$1	L,330,100	\$ 1,200,000	110.84%	11	8/6/2021	VG-
06347017	160	\$ 222,400	\$ 36,600	\$	259,000	\$ 235,000	110.21%	11	4/20/2021	А
06351008	160	\$ 288,000	\$ 29,700	\$	317,700	\$ 274,891	115.57%	11	10/8/2021	G
06358053	160	\$ 163,200	\$ 27,400	\$	190,600	\$ 212,000	89.91%	11	4/19/2021	A-
06367031	160	\$ 282,700	\$ 17,000	\$	299,700	\$ 245,000	122.33%	11	1/25/2021	А
06378014	160	\$ 278,400	\$ 26,300	\$	304,700	\$ 379,000	80.40%	11	5/13/2022	G
06380034	160	\$ 197,800	\$ 25,700	\$	223,500	\$ 232,500	96.13%	11	3/31/2021	A+
06387041	160	\$ 239,700	\$ 25,800	\$	265,500	\$ 295,000	90.00%	11	8/6/2021	A+
06504225	160	\$ 215,200	\$ 9,900	\$	225,100	\$ 189,000	119.10%	11	3/31/2021	А
06522030	160	\$ 279,000	\$ 53,500	\$	332,500	\$ 327,018	101.68%	11	11/12/2021	A+
06545014	160	\$ 236,800	\$ 36,000	\$	272,800	\$ 294,500	92.63%	11	4/19/2021	A-
06551012	160	\$ 161,900	\$ 46,600	\$	208,500	\$ 218,000	95.64%	11	3/5/2021	А

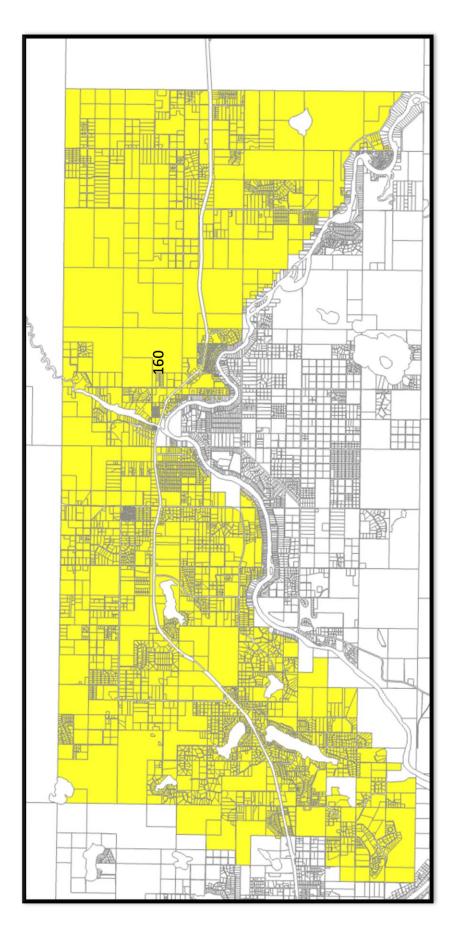












APPEAL HISTORY FOR PARCEL 063-610-41

APPEAL YEAR: 2018

Appeal Type/Status Appraiser	S Date Filed					
INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
DJACKSON	03/09/2018	662,100	662,100	0	0%	Informal Adjustment
Summary: WANT	S TO GO OVER FILE	REVIEWED FILE AD	/ISED HIM TO F	FILE AN APP	EAL	
BOE APPEAL Wit	hdrawn - Formal	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
DJACKSON	03/27/2018	662,100	357,500	-304,600	-46%	Informal Adjustment
Summary:						
APPEAL YEAR:	2019					
Appeal Type/Status Appraiser	B Date Filed					
INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
DJACKSON	03/06/2019	501,800	359,400	-142,400	-28%	Informal Adjustment
		ORRECT. THE PRICE S RATIO STUDY, AND				
APPEAL YEAR:	2023					
Appeal Type/Status Appraiser	B Date Filed					
BOE APPEAL BO	E - Scheduled	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
GTODD	03/30/2023	603,200	0	603,200	0%	
Summary:						

Price per Acre Comparison

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



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

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

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

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

Definitions

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

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

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

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

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

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

Progressivity. See assessment progressivity (regressivity)

Regressivity. See assessment progressivity (regressivity)

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

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

References

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

Influence Definitions

<u>View</u>

- <u>None:</u> 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, <u>mountain, river, lake, inlet etc</u>. 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.
- **<u>Gravel Maintained:</u>** Gravel road & maintained by the borough or another organized entity.
- <u>Gravel Unmaintained:</u> Gravel road but is not maintained by the borough (check Arcmap), could be maintained by the subdivision, HOA or private owner(s).
- <u>**Trail:**</u> No longer used. If can be driven to year round, use gravel unmaintained, otherwise platted.
- **<u>Plat</u>ted:** 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

- <u>Ocean</u>: Fronts on major body of Saltwater, Cook Inlet, Kachemak Bay, Resurrection Bay.
- **<u>River</u>:** 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.*

<u>Topo</u>

- **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.*

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

<u>Airstrip Improved:</u> Gravel/ Paved, maintained, lights. <u>Agriculture Rights:</u> 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.

<u>Other</u>: 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 <u>29.45.060</u>, and <u>29.45.230</u>. 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 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

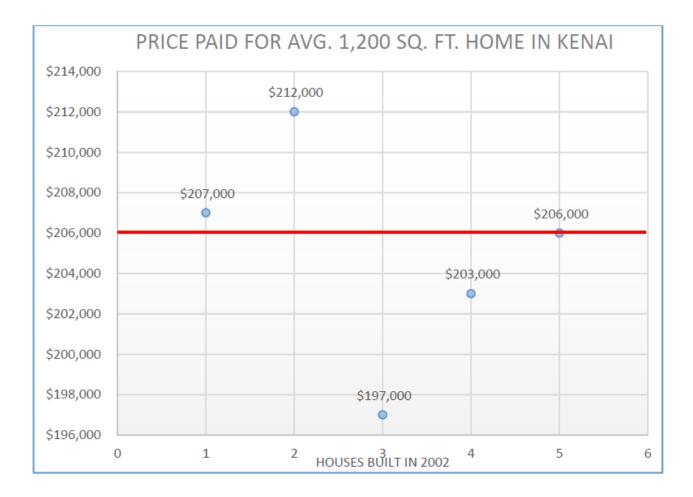
The most probable price, as of a specified date, in cash, or in terms equivalent to cash, or in other precisely revealed terms, for which the specified property rights should sell after reasonable exposure in an open and competitive market under all condition's requisite to a fair sale, with the buyer 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.



ASSESSOR'S DESCRIPTION ANALYSIS AND RECOMMENDATION

APPELLANT: USVAT, VASILE	PARCEL NUMBER: 063-610-38				
PROPERTY ADDRESS OR GENERAL LOCATION:	37094 LOU MORGAN RD STERLING, AK 99672				
LEGAL DESCRIPTION:	T 5N R 9W SEC 22 Seward Meridian KN 0920082 SALTY DOG HEIGHTS SUB PART 7 LOT 5 BLK 1				
ASSESSED VALUE TOTAL:	\$719,800				
RAW LAND:	\$31,400				
SWL (Sewer, Water, Landscaping):	\$10,500				
IMPROVEMENTS	\$677,900				
ADDITIONS	\$0				
OUTBUILDINGS:	\$0				
TOTAL ABOVE GRADE FLOOR AREA:	Card One 4842 Sq. Ft.				
TOTAL FINISHED LIVING AREA:	Card One 4842 Sq. Ft.				
Card One, First Level 4842 Sq. Ft.	Card One, Second Level 0 Sq. Ft.				
Card One, Basement Unfin. 0 Sq. Ft.	Card One, Basement Finished 0 Sq. Ft.				
LAND SIZE 1.55 Acres	GARAGE 1749 Sq. Ft.				

LAND USE AND GENERAL DESCRIPTION

1.	Utilities			
	Electricity:	Yes	Gas:	Yes
	Water:	Well	Sewer:	Septic

- 2. Site Improvements: Street: Paved
- 3. Site Conditions

Topography: Level View: None Drainage: Typical 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 deprecation (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 1.55-acre parcel located in the Sterling market area (#160). Land influences are paved access, no view, and gas & electric utilities.

For the Sterling market area (#160), 113 sales from the last three years were analyzed by the Land Appraiser, Heather Windsor. The resulting analysis indicated an adjustment of 10% to the base rate was needed. The median ratio for all of the sales is 100.00% and Coefficient of Dispersion (COD) is 20.78. 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.

Ratio Sum	114.96		2.68	Excluded		0
Mean	101.74%	Earliest Sale 10	0/8/2019	# of Sales		113
Median	100.00%	Latest Sale 6	/13/2022	Total AV	\$	5,383,400
Wtd Mean	96.62%	Outlier Information		Total SP	S	5,571,920
PRD:	1.05	Range	1.5	Minimum		46.44%
COD:	20.78%	Lower Boundary	27.33%	Maximum		188.75%
St. Dev	0.2615	Upper Boundary	177.19%	Min Sale Amt	\$	9,500
COV:	25.71%			Max Sale Amt	\$	249,900

Improvement Comments

The subject property is a 1-level masonry single family home built in 2021 with a quality of good (G) and per the appellant is 78% complete. On April 13, 2023 we were denied access for an interior inspection so an exterior inspection was performed by Garrett Todd, Appraiser I and Tom Johnson, Appraiser II. During our inspection the appellant pointed out that the trusses were not setting flush with the exterior wall. Further inspection revealed the truss was set back three inches (3"). The home is being built with six-inch (6") Fox blocks and has 2.58" of foam and six inches (6") of concrete, therefor the trusses are setting securely on the wall. To address this, we downgraded the quality of the home from

good (G) to good minus (G-). This change resulted in \$30,000 decrease in value. There were no other adjustments were made to the file.

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. The Appellant was informed that an appeal is for the overall assessed value including improvements.

The subject property exterior was inspected and adjusted for current condition, which is reflected in the assessor's recommended value. This value is found to be fair and equitable with like-kind properties in the subject's market area.

For the Sterling market area (#160), and specifically for the house type one-level (1L) 18 sales from the past two years were analyzed. The median ratio for all of the sales is 96.93%, and the (COD) is 10.96 All ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO)

RATIO SUM:	18.28	12/1/2018	1.30	# OF SALES:		18
MEAN:	101.58%	Earliest Sale	1/25/2021	TOTAL AV:	\$	5,935,500
MEDIAN:	96.93%	Latest Sale	5/13/2022	TOTAL SP:	\$	5,834,009
WTD MEAN:	101.74%	Outlie	er Info	MINIMUM:		80.40%
PRD:	1.00	Range	1.50	MAXIMUM:		125.36%
COD:	10.96%	Lower Boun	61.90%	I SALE AMT:	\$	189,000
ST. DEV	13.08%	Upper Boun	142.10%	SALE AMT:	\$	1,200,000
COV:	12.87%			\$ -	Ş	1,250,000

<u>Reference</u>

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: USVAT, VASILE

PARCEL NUMBER: 063-610-38

LEGAL DESCRIPTION: T 5N R 9W SEC 22 Seward Meridian KN 0920082 SALTY DOG HEIGHTS SUB PART 7 LOT 5 BLK 1

TOTAL \$689,800

BOARD ACTION:

LAND: ______ IMPROVEMENTS: ______ TOTAL: _____

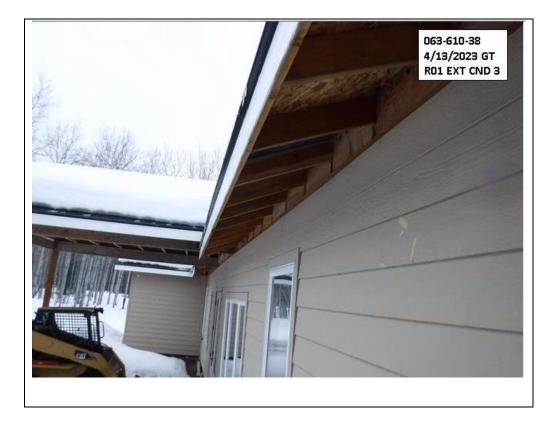
SUBJECT PHOTOS





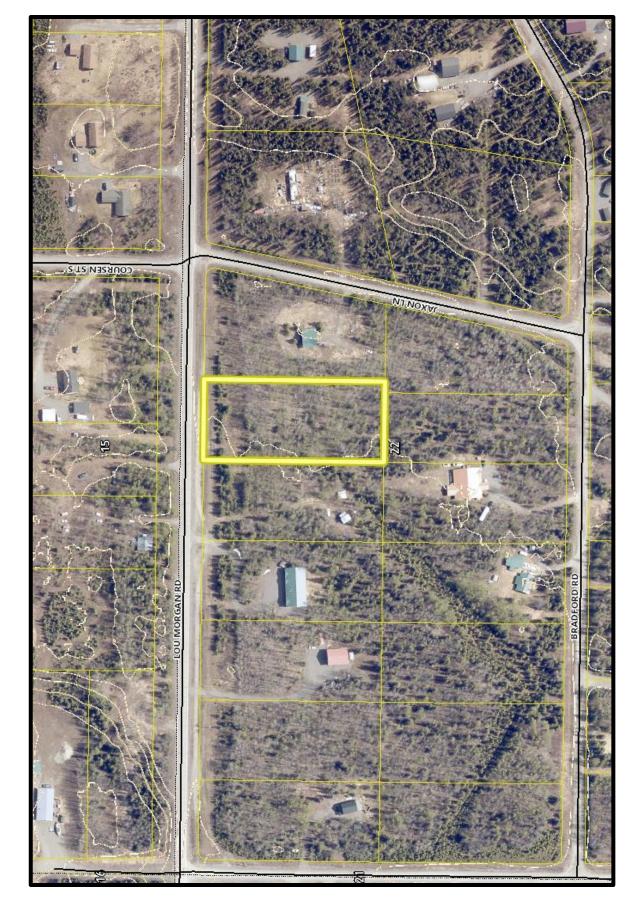
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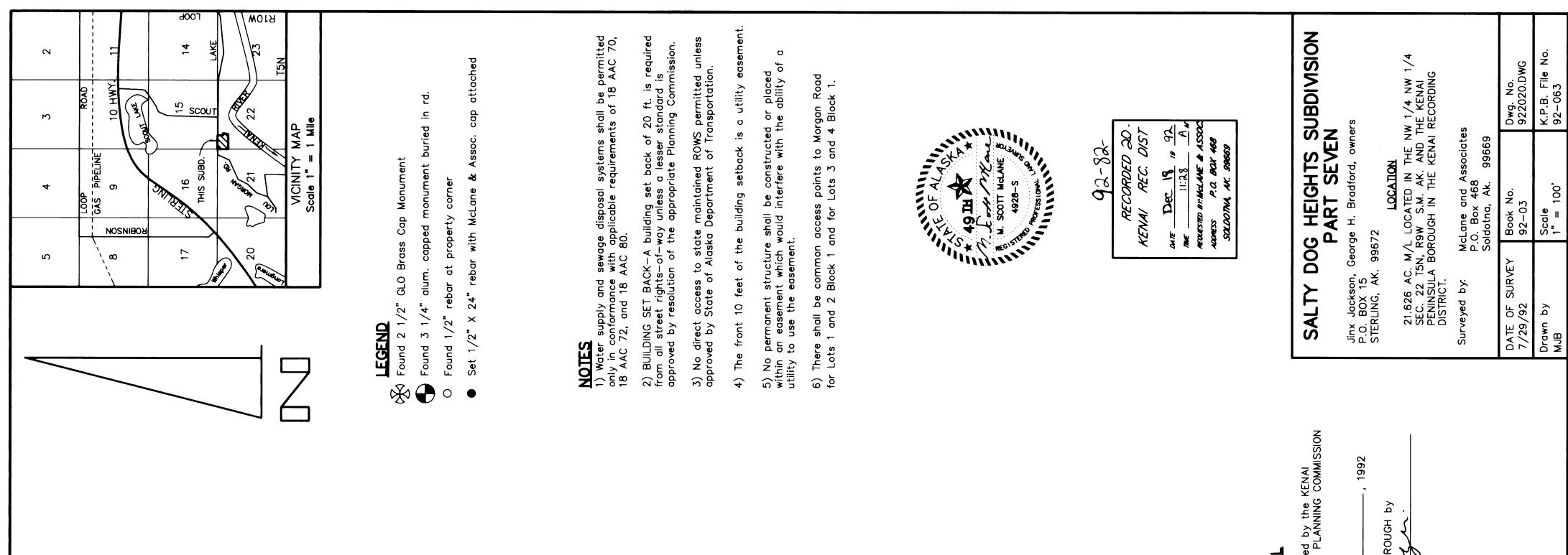


SUBJECT MAP





TOPO MAP



PLAT APPROVAL

This plat was approved by the KENAI PENINSULA BOROUGH PLANNING COMMISSION at the meeting of July 20

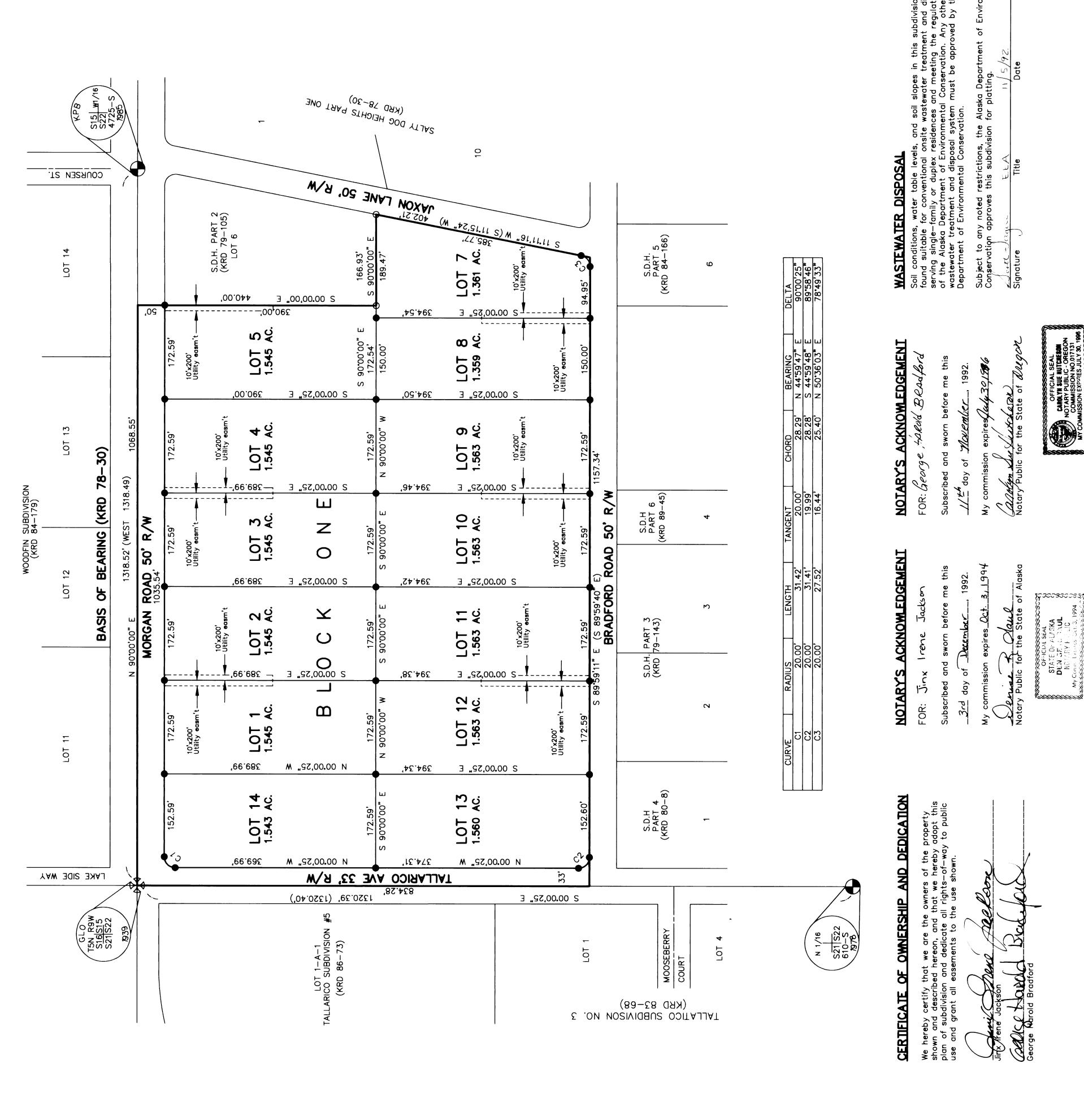
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.00	31.41	19.99'	28.28'	S 44.59'48" E	89.58'46"
, 00	27.52'	16.44'	25.40'	N 50.36'03" E	78.49'33"

CANOLYN S CANOLYN S NOTARY PL COMMISS

								063-610-38	10-38
2023 Irsn: 28499	37094 LOU /	37094 LOU MORGAN RD						Ŭ	Card R01
ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:		ACRES: 1.55		PRIMARY OWNER				
Neighborhood: 160 Central Peninsula - Sterling	T 5N R 9W SEC 22 Seward Meridian KN 0920082 SALTY DOG HEIGHTS SUB PART 7 LOT 5 BLK 1	Meridian KN 092008 BLK 1	32 SALTY DOG	USVAT 36872 E STERLIN	USVAT VASILE 36872 BRADFORD RD STERLING, AK 99672-9466) RD 572-9466			
Property Class: 110 Residential Dwelling - single									
TAG: 58 - CENTRAL EMERGENCY SERVICES		Resid	ا Residential Dwelling - single	 - 	singl	ወ			
EXEMPTION INFORMATION			VALUATION RECORD	RECORD					
	Assessment Year	2018	2019	2020		2021	50	2022	Worksheet
	Land	25,600	25,600	25,600		25,600	28,600	003	31,400
	Total	25,600	25,600	25,600		25,600	233,800		719,800
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A% COMPL			Public H20	Ŧ	Hwy Fnt	Ag Right		WATERFRONT	
sc			Public Sewer	Ea	Easement	Other	Ocean	River	Lake
\$30			LAND TYPE				Pond	Dedicated Boat Launch	3oat Launch
6			TOPO	Steep Ra	Ravine Other	r Wetlands	lds]

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

ORIGINAL

R01 063-610-38 Construction BaseArea floor FinArea Value Brick 4842 1.0 4,842 488,460		TOTAL BASE 488,460	Frame/Siding/Roof/Dorme 5,86	Lott/Catheara Interior finish 0	nt finish	Heating 9,980 Plumbing 33,600	Fireplaces/woodstoves 0	49,44	ATURES GARAGES		23,850 Att Carport	7,420 Bsmt Garage:	EXT FEQTURES 31,2/U	TOTAL GAR/EXT FEAT 110,480		GRADE ADJUSTED VALUE (rounded) 583,540 POVEMENTS	L Size/ Comp Pys Obs Fnc Loc % L Size/ Comp Pys Obs Fnc Loc % Ariea Value Depr Depr RDF Adi Comp Value	0 0 583,540 1 0 0 100 150 78 675,900	1,749 79,210 0 0 0 0 0		Provement VALUE (for this card)	
	9 12 02	1 s Mas		(4042)	11.5	CAMP (210) 15 Mass G (Fln)	(1749) (1749) 66	2		Description]	2 OMP			R01		story Improvement or Ht Grade Const Count Rate Rate	D DWELL 1.0 G 2021 2022 0.00 0.00 0	I ATTGAR 0.00 0 0 33.13 45.29 2	01 DRIVE 0.00 Avg 3000 3000 2,000.00 2,000.00 0		
2023 Irsn: 28499 PHYSICAL CHARACTERISTICS	Style: 1 L MASONRY Occupancy Single Family Story Height: 1.0	Finished Area 4,842 Attic: None		ROOFING Material: Comp sh 240-260#	Type: Gable	Framing: stator class Pitch: Medium 5/12 to 8/12	FOUNDATION	Footing: Monolithic slab Walls: Monolithic slab-no wall	DORMERS	None			FLOORING 1.0 Slab Base Allowance		EXTERIOR COVER 10 Wood siding 063-610-38			ass G01 H 1,749 2.87	PRIVSEPT 1 6,500	SWL-PRV 1 4,000		HEATING AND PLUMBINGPrimary Heat: Radiant-floorPrimary Heat: Radiant-floorPrimary Heat: 0 0 Kit sink: 1 1Primary Heat: 4 12 Water Htr: 1 1Prixt.Baths: 1 4 Extra fix: 05-Fixt.Baths: 0 0 TOTAL fix: 18

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

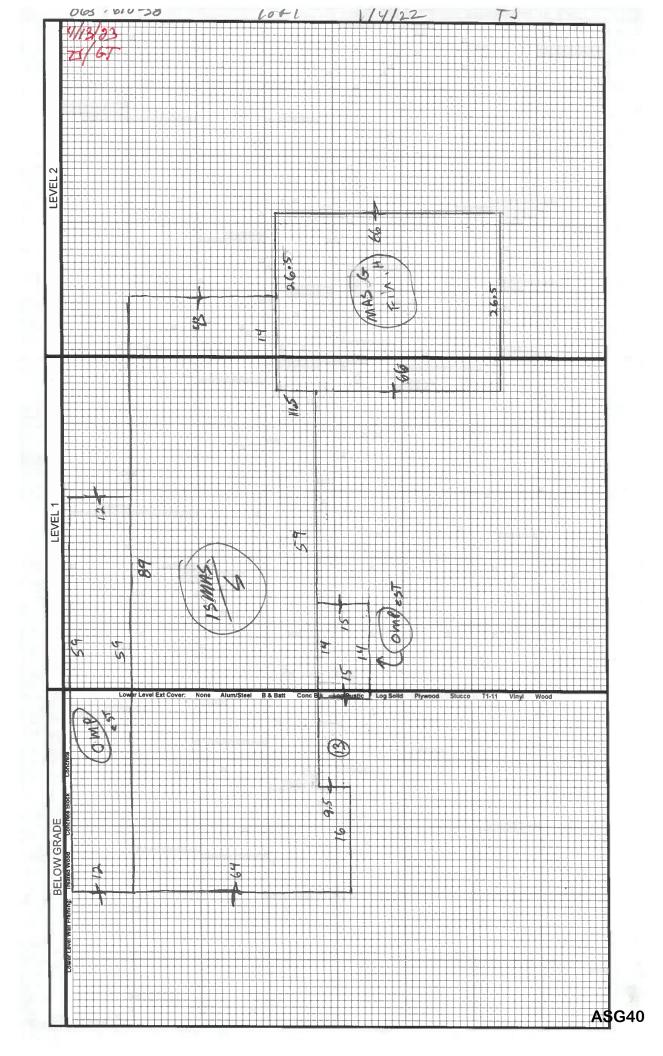


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Piers - no wall		1	Gaml	brei				and the second		npSh 24			Rad	iant	Ceilir	ng			3-fix	A					
Viono slab		X	Flat o	or Sh	ned	1917			Con	np Roll			Rad	iant	Floor			X	Extra fi	xture	s				
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Formed Concrete			and the second se	-	-		-		_	ke-sh	_		Spa	ce H	leater				Elevato	the second se					Ĺ
Piers - no wall			Pitch		4.5		1.90	The B	Woo	od shin		L							Sauna		(Inte	erior)		
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Mono slab - no w	all	X	High	9/12	2 & U	р		-	_	ess Wi	And in case of the local division of the loc	-	+=			Mon		_	Firepla		-	G		-	
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Ext. Cover None	1	1.5	1.75	2	A .	She	mer	3.	-	Floor	od (OV		1	1.5	1.75	2	A	_	rior W		1	1.5	1.75	2	Ľ
Alum or Steel					-	Gal	-	-	-	Slab	oa (Ov	VJ)		-					m. for cla	ass	Ъ				-
Board & Batten				-	-	Gal	Jie	- 1		Other	-	-	X		-			Nor	_	10				_	⊢
og Rustic						Fle	ctric	Hv-		Finis		1.1	1	4.5	1.75	2	A	Log	nel A	G					⊢
og Solid						Noi				None	4		1.1	1.5	1.15	-	-	_	wood	-		-		_	\vdash
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Vinyl						1		1		Ceran	nic Tile							_	pende					-	h
Wood	X					Cov	er	-		Vinyl								Acc	ustic T	ile					
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Hardi-Plank					2	5.00	100	12. 2		Pergo	or Equ	al						She	etrock						
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Septic(3-4plex)		San	d Poir	nt	100		Μ	Gas	-11			C	CRs		Airs	strip		P	aved	Gr	v Ma	aint	Grv	Unn	nai
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Septic (dup)		Priv	ate W	/ater	r	4	n's	Pub	lic H2	20		17		M		Ť			S	Wa	for	From			-
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KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

mean = 135% mean = 165% Perry Excertation E 1 VERY COOD 135 Excertation E Plane Permits & Sun Valer/Sewer Rough 3.50 Very Cood, upperend 4.35 Excertation 4.95 3.50 Very Cood, high 4.35 Excertation 6.00 3.50 Very Good, high 4.35 Excellent high-quality 7.20 3.50 Very Good, high 4.35 Excellent high-quality 7.20 3.51 Very Good, high 4.35 Excellent high-quality 7.45 3.51 Very Good, high 4.05 throughout 4.95 3.51 Very Good, upperend 3.35 throughout 4.95 3.51 Very Good grade 4.05 throughout 4.95 3.52 Upploteranity 3.30	6			.1.8 000 - 0		Country		001 - 000 S.I.		Res.		801 - Infinity						
Image TOS Image TOS Image TOS Image TOS Image 2004 80 - 90%								;						Comple	stion Estimate		%	Total
Low Events Image Nonconstruct Events Image Image<		mean = 70%		mean = 85%		mean = 100%		mean = 115%		mean = 135%		mean = 165%		Plans Permit:	s & Surveying	2	2	2
NOME: 0.0 </td <td>QUALITY</td> <td>row</td> <td>•</td> <td>FAIR</td> <td></td> <td>AVERAGE</td> <td>•</td> <td>GOOD</td> <td></td> <td>VERY GOOD</td> <td></td> <td>EXCELLENT</td> <td>•</td> <td>Water/Sewer</td> <td>-Rough-in</td> <td>2</td> <td>2</td> <td>4</td>	QUALITY	row	•	FAIR		AVERAGE	•	GOOD		VERY GOOD		EXCELLENT	•	Water/Sewer	-Rough-in	2	2	4
MONE cirk waverge 270 Averges 316 Vol Sock upper end builder 436 Food colonism 435 Evolution 435 no Notific (in waverges 310 Notific (in waverges 310 Notific (in waverges 315 Notific (in waverges 315 Notific (in waverges 315 Notific (in waverges 315 Notific (in waverges 316 Notific (in waverges <td>i</td> <td>65 - 75%</td> <td></td> <td>∔</td> <td></td> <td></td> <td></td> <td>110 - 120%</td> <td>Ì</td> <td>125 - 145%</td> <td></td> <td>150 - 180%</td> <td></td> <td>Excavation, I</td> <td>٥ð</td> <td>2</td> <td>2</td> <td>°</td>	i	65 - 75%		∔				110 - 120%	Ì	125 - 145%		150 - 180%		Excavation, I	٥ð	2	2	°
montane 23 builder grade 33 builder grade 34 froughout 455 hundrughout 456 hundrughout <th< td=""><td>FLOOK</td><td>NUNE or low grade</td><td>2.25</td><td></td><td>2 70</td><td></td><td>3.15</td><td>10 -20% above</td><td>3.60</td><td>Very Good, upper-end</td><td>4.35</td><td>Excellent high-quality</td><td>5.40</td><td>Foundation</td><td></td><td>00</td><td>°</td><td>7</td></th<>	FLOOK	NUNE or low grade	2.25		2 70		3.15	10 -20% above	3.60	Very Good, upper-end	4.35	Excellent high-quality	5.40	Foundation		00	°	7
Molder Comparing 151 Station 240 Incorporating 213 Evendent high-quarky 213 MONE or liver grade 130 commercial right 310 variange 315 variange 316 variange	COVER	on subtioor (no	2 10		2.55		3.00	average grade	¥	floor coverings	4.05	throughout	4.95	Rough Frami	Бu	5	21	35
MOKE c/lor grande 3.00 Below average 3.10 Builder-grande 3.20 Lowergrande 3.20 Commercial rype 3.20 Very Coord grande 3.20 <td></td> <td>padding, etc)</td> <td></td> <td>4</td> <td>2.40</td> <td></td> <td>2.85</td> <td>floor covering</td> <td>3.30</td> <td>throughout</td> <td>3.75</td> <td></td> <td>4.50</td> <td>Windows & E</td> <td>Exterior Doors</td> <td>2</td> <td>2</td> <td>37</td>		padding, etc)		4	2.40		2.85	floor covering	3.30	throughout	3.75		4.50	Windows & E	Exterior Doors	2	2	37
(min be ownerballin) 280 vaniese 210 Vaniese 400 grade quaity (clobic) 540 throughout 610 NOME or hwy area 231 Nome call 350 vaniese, etc) 540 throughout 540 ROV cork (no 210 Number grade 255 builder grade 310 Upper end 350 vaniese, etc) 540 throughout 455 ROV cork (no 210 Number grade 210 Number grade 350 puinting a galance 435 Eccelient high-quality 540 throughout 455 NONE connercuit 140 Mahogary doors 120 Under grade 350 puinting a galance 350 throughout 350 NONE connercuit 140 Mahogary doors 120 vanies vood galance 350 throughout 350 throughout 350 NONE morebuilt 140 Mahogary doors 120 vanies vanies vanies 450 throughout 4	CABINETS &	_	-		3.60		4.20	Upper and builder-	4.80 80	Very Good cabinets	5.80	Excellent high-quality	7.20	Roof Cover		3	m	40
20 Monte or the waters 20 Average 310 Unifies and e 400 <th< td=""><td>COUNTER TOP</td><td>-</td><td></td><td>_</td><td>3.40</td><td></td><td>4.00</td><td>grade quality (double</td><td>*</td><td>and countertops</td><td>5.40</td><td>throughout</td><td>6.60</td><td>Plumbing Rou</td><td>ugh-in</td><td>7</td><td>4</td><td>44</td></th<>	COUNTER TOP	-		_	3.40		4.00	grade quality (double	*	and countertops	5.40	throughout	6.60	Plumbing Rou	ugh-in	7	4	44
NONE of vory grade 210 Average 315 Upper rend 315 Very Good, high 435 Evolent high-quality 540 ROV orthy (ro) 101 package 235 Lower grade 215 builder-grade 315 Very Good grade 435 Evolent high-quality 540 ROV orthy (ro) 210 Builder-grade 315 Upper rend 350 Very Good grade 435 Evolent high-quality 445 NONE owner-built 150 manogany dons 170 Average word 316 Very Good gradity 325 monoghout 436 NONE owner-built 150 manogany dons 170 Average word 230 usto high-quality 330 NONE or photo finish ir 140 Average 230 manogond 231 evolent high-quality 345 NONE or photo finish ir 140 Average 230 manogond 235 evolent high-quality 345 NONE or photo finish ir 140 Average 240 very Good grality <			2,60		3.20		3.80	vanities, etc)	4.40	(double vanities, etc)	5.00		6.00	Insulation	i	L	-	45
RDV only (no 210 builder-grade 305 builder-grade 345 builder-grade 455 defwaster etc) 155 Lower grade 236 builder-grade 345 procedinge 375 Eventioned and the state 315 Updre-grade 345 procedinge 375 Eventioned and the state 316 Unroughout 485 NONE or hould mish 156 fraumes 335 fraumes 335 fraumes 335 fraumes 336 NONE or hould mish 130 and the state 231 fraumes 233 fraumes 335 fraumes 336 NONE or hould mish tim 160 Average wood 201 Average wood 233 fraumes 335 fraumes 336 NONE or hould mish tim 160 Average wood 201 Average wood 236 mind mish wind mish mish mish mish mish mish mish mish	KITCHEN	NONE or low grade			2.70	Average		Upper end	3.60	Very Good, high	4.35	Excellent high-quality	5.40	Electrical Rou	ngh-in	6	9	51
disfunctabler (1) package 2.40 package 2.40 package 3.15 burder grade 3.16 burder grad 3.16 burder grad	APPLIANCES		2.10		2.55			0	3.45	quality appliance	4.05	throughout	4.95	Heating	i i	S	5	56
255 Lower grade 2.70 Buider-grade stock 3.15 Unover grade 4.35 Excellent high-quality 5.40 NONE or lower grade 1.80 memoral rype 2.05 immin stock 3.30 tutures involution 4.35 throughout 4.35 NONE or hold 1.80 Manogary doors 1.70 Average wood 2.00 quality doors and 2.30 tutures good quality 3.30 thrines throughout 3.30 NONE or hold 1.30 and photo finish if 1.0 Average wood 2.00 quality doors and 2.30 tutures good quality 3.30 thrines throughout 3.30 NONE 7.30 Below average 8.50 velo do average 1.0 with good quality doors and 2.30 tutures good wood 2.60 tutures doors and 3.10 tutures doors and<		dishwasher, etc)	1.95		2.40		2.85		60.2	package	3.75		4.50	Exterior Cove	er & Paint	~	9	62
NONE or low grade 210 commercial type 2.55 item fixtures 3.00 builder-grade 3.46 hmoughout 4.85 NONE owner-built 150 fixtures 2.40 Allowe average 2.50 Allowe average<	FIXTURES				2.70	Builder-grade stock		0	3.60	Very Good grade	4.35	Excellent high-quality	5.40	Int. Drywall ,1	Tape & Texture	6	80	20
NONE findures 2.40 2.85 Indures 3.30 Indures Inroughout 3.15 Excelent high-quality. 4.50 r volution 1.10 Mahogary doors 1.10 Above average 2.40 vary Good rank 2.30 Excelent high-quality. 3.00 r volution 1.30 add hogary doors 1.20 advoluting voluting 2.30 Excelent high-quality. 3.00 r 1.30 add photo finish tim 1.60 voluting voors and 2.00 word pareling 2.00 Excelent high-quality. 3.00 Phywood/OSB 5.50 paneling / sthetrock 0.00 motion everage 1.00 with good quality. 11.5 word paneling 1.80 word paneling 1.80 word paneling 1.55 paneling value 3.00 1.00 word paneling 1.55 paneling value 1.65 paneling value 1.65 motion paneling 1.65 <td>Plumbing/Lighti</td> <td>_</td> <td></td> <td>-</td> <td>2.55</td> <td>item fixtures</td> <td></td> <td>ĭ</td> <td>346</td> <td>plumbing & lighting</td> <td>4.05</td> <td>throughout</td> <td>4.95</td> <td>Int. Cabinets.</td> <td>Doors, Trim Etc.</td> <td>5</td> <td>13</td> <td>83</td>	Plumbing/Lighti	_		-	2.55	item fixtures		ĭ	346	plumbing & lighting	4.05	throughout	4.95	Int. Cabinets.	Doors, Trim Etc.	5	13	83
NONE. owner-built 1.80 Anorgany dons 2.90 Custom dons and time 2.90 Custom dons 2.90			-		2.40		2.85	Ì	3.30	fixtures throughout	3.75		4.50	Plumbing Fixt	tures	Ś	5	88
or photo finish 1.40 Mahogany doors 1.70 Average wood 2.00 quality doors and tim 2.70 exotic woods and tim 3.30 1.30 and photo finish tim 160 doors and tim 2.30 custom doors and tim 2.70 exotic woods 145 Exotient high quality 18.0 NONE or 7 50 and photo finish tim 160 with good quality 11.5 wellpaper, wood 16.5 Plywood/OSB 6 50 paneling / sheetrock 8.00 retured sheetrock 10.5 wellpaper, wood 16.5 Plywood/OSB 5 50 paneling and/or 17.5 wainscring, etc. 17.5 paneling and/or 15.0 Plywood/OSB 5 50 weod paneling and/or 17.5 wainscring, etc. 2.25 mass before but 7.50 wainscring, etc. 2.55 Plywood/OSB 5 50 wood paneling and/or 17.5 paneling and/or 15.0 wainscring, etc. 2.55 mass before but 7.50 wainscring, etc. 2.55 mass before but 7.50 <	INTERIOR	NONE, owner-built			1.80			Above average	240	Very Good quality	2.90	Excellent high-quality,	3.60	Floor Covers		\sim	e	9
1.30 and proto finish trim 1.60 doors and trim 1.90 wood trim 2.23 scuptured good wood 2.60 finished unique 3.00 NONE or 7.00 Below average 8.30 and/or average 10.0 with good quality 11.5 wood paneling and/or 15.5 paneling and/or 15.6 designs 3.00 Plywood/OSB 6.50 paneling / sheatrock 8.00 Textured sheatrock 5.25 Textured sheatrock 10.0 with good quality 11.6 wood paneling and/or 15.5 paneling and/or 15.6 paneling and/or 15.6 paneling and/or 15.6 paneling and/or 15.0 wainscoling, etc 15.0 wainscoling, etc 15.0 mainscoling, etc 15.0 maind efc 15.0 mains	DoorWindow	_	1 40		_	Average wood		quality doors and	230	custom doors and	2.70	exotic woods, Hand-	3.30	Built in Applia	Inces	0	9	94
NONE Title title title title deagns deagns title deagns	Trim		1.30		_	doors and trim		wood trim	2.20	sculptured good wood	2.50	finished unique	3.00	Light Fixtures	s & Finish Hardware	0	2	96
T50 Textured sheetrock 10 Textured sheetrock 10 Winder weilsper, wood 10 Excelient high quality, willsper, wood 10 Total Completion Plywood/OSB 50 paneling 9.50 willsper 100)	trim		designs		Painting & De	scorating	٥	4	100
NONE or 7.00 Below average 8.50 and/or average 8.50 aneling and/or 15.0 cumins on average 15.0 cumins on average 15.0 and/or average 25.0 and/or average 26.0 and/or average			7.50		9.00	Textured sheetrock	10.5	Textured sheetrock	12.0	High quality wallpaper,	14.5	Excellent high quality	18.0	Total Comple	etion	00 ∩		
Pywood/OSB5.6paneling / sheatrock8.00paneling9.50wainscoting, etc.12.5paneling and/or15.0QUALITYNONE:3.75Acoustic tile or4.50Textured sheatrock5.25Textured sheatrock6.00Same as before but7.26Same as before but9.00CBNPPywood/OSB or3.50sheetrock and full 84.258.5009' or 10' calingheight4.75Same as before but7.26Same as before but9.00CBNPPywood/OSB or3.50sheetrock and full 84.258.5009' or 10' calingheight4.75Beilyo, detail7.50PPPNoncolorSB or3.50sheetrock and full 84.258.4andard 8'5.009' or 10' calingheight8.75may include good6.25design, detail7.50PPNoncopening13.0Calingheight4.00Calingheight4.75Bamelar than8.75design, detail7.50PPPNimmal single-pane13.0Carak-out thermo19.0Coud, half-found,23.0duality windows27.0may be unique in33.0LLPPNoncopening13.0carak-out thermo19.0coud, half-found,23.0design, detail and30.0LLPPPPPPPPPPPPPPPPPPPPPPPP <td>INTERIOR</td> <td>NONE or</td> <td>2.00</td> <td></td> <td>8.50</td> <td>and/or average</td> <td>10.0</td> <td>with good quality</td> <td>115</td> <td>wood paneling and/or</td> <td>13.5</td> <td>wallpaper, wood</td> <td>16.5</td> <td></td> <td></td> <td>-</td> <td></td> <td></td>	INTERIOR	NONE or	2.00		8.50	and/or average	10.0	with good quality	115	wood paneling and/or	13.5	wallpaper, wood	16.5			-		
NONE.iiwood panelingiwood panelingiwood panelingiweatscoring etc.CBN.CBN.PhywoodOSB or3:50sheetrock and fulls'4:25 x standard 8'5:00 y or 1° ceiling height4:75may include good6:75may be unique in8:25CBN+IPhywoodOSB or3:50sheetrock and fulls'4:25 x standard 8'5:00 y or 1° ceiling height4:75may be unique in8:25CBN+INiminal single-pane150Smaller than180Ample average2:10Good quality, larger2:40Abundant Very Good2:90Same as before but3:50P.P.Non-opening150carne-out wistom160amaler than180Ample average2:10Good quality, larger2:40Abundant Very Good2:90Bane as before but3:50P.P.P.Non-opening150carne-out wistom160carne-out wistom19.0carne-out wistom13.0carne-out wistom13.0carne-out wistom13.0carne-out wistom13.0carne-out wistom13.0carne-out wistom13.0carne-out wistom13.0carne-out wistom14.0p. <td>Partition Walls</td> <td></td> <td>6.50</td> <td></td> <td></td> <td>paneling</td> <td></td> <td>walipaper and/or</td> <td>11.0</td> <td>wainscoting, etc</td> <td>12.5</td> <td>paneling and/or</td> <td>15.0</td> <td>QUALITY</td> <td></td> <td></td> <td></td> <td></td>	Partition Walls		6.50			paneling		walipaper and/or	11.0	wainscoting, etc	12.5	paneling and/or	15.0	QUALITY				
NONE,3.75Acoustic tile or4.50Textured sheetrock5.23Textured sheetrock5.00Same as before but2.50CBN+2.00Plywood/OSB or3.50sheetrock and full s'4.25& standard 8'5.00 $9'' or 10'' ceiling 06.75may be unique in8.25CBN+2.00below 8' height3.25ceiling height4.759'' or 10'' ceiling 05.509'' or 10'' ceiling 06.75may be unique in8.25CBN+2.00Minimal single-pane15.0Smaller than18.0ample average2.10Good quality, larger24.0Abundant Very Good29.0Same as before but35.0P.P.P.P.Ninimal single-pane15.0Smaller than18.0quality singler or2.00quality vindows2.10Good quality, larger2.00quality windows2.00P.<$			\square					wood paneling)			wainscoting, etc		CBN -	70% of P		6	110%
Phywood/OSB or below 8' height3.50sheahcock and full 8'4.25& standard 8'5.009'or 10' ceiling 65.75may hirlicude good8.75may be unique in8.25CBN+below 8' height3.25ceiling height4.70ceiling height4.75height. Vaulted or5.00yood paneling on8.25design, detail7.50p.p.p.Minimal single-pane15.0Smaller than18.0camberage21.0Good quality, larger24.0Abundart Very Good29.0Same as before but36.0p. <t< td=""><td></td><td>NONE.</td><td>3.75</td><td></td><td>_</td><td>Textured sheetrock</td><td>5.25</td><td>Textured sheetrock</td><td>6.00</td><td>Same as before but</td><td>7.25</td><td>Same as before but</td><td>9.00</td><td>CBN</td><td>80% of P</td><td></td><td>)0</td><td>115%</td></t<>		NONE.	3.75		_	Textured sheetrock	5.25	Textured sheetrock	6.00	Same as before but	7.25	Same as before but	9.00	CBN	80% of P)0	115%
below 8' height3.25ceiling height4.00ceiling height.4.75height. Vaulted or5.0wood paneling on6.25design. detail7.50p.p.Minimal single-pane15.0Smaller than18.0Ample average21.0Good quelity, larger24.0Abundant Very Good29.0Same as before but35.0 $p_{}$ p.p.Iow grade sliders or14.0average sliding or17.0quality sliding or20.0than average. Some23.0quelity windows27.0may be unique in33.0L.p.p.Iow grade sliders or14.0average sliding or17.0quality sliding or20.0than average. Some23.0quelity windows27.0may be unique in33.0L.p.p.p.Iow grade sliders or14.0average sliding or17.0quality sliding or20.0than average. Some23.0quelity windows27.0may be unique in33.0L.p.p.p.Iow grade sliders or18.0crank-out wistorm18.0crank-out wistorm18.0crank-out wistorm30.0L.p.p.p.p.Iow orsk0miniout22.0duelity windows27.0may be unique in30.0L.p.p.p.Iow orsk0miniout22.0duelity windows27.0may be unique in30.0L.p.p.p.p.Iow orsk0miniout	CEILINGS	Plywood/OSB or	3.50		_	& standard 8'	5.00	9' or 10' ceiling	5.75	may include good	6.75	may be unique in	8.25	CBN +	90% of P		5	120%
Image: Non-open lightImage: Non-open lig		below 8' height	3.25		4.00	ceiling height	4.75	height. Vaulted or	5.50	wood paneling on	6.25	design, detail	7.50	ď	< 40%		-97	125%
Minimal single-pane15.0Smaller than18.0Ample average21.0Good quality, larger24.0Abundant Very Good29.0Same as before but36.0 p_{+} p_{-} 10w grade sliders or14.0average sliding or17.0quality visiting or20.0than average. Some23.0quality windows27.0may be unique in33.0 L_{-} P_{-} <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td><td>cathedral ceiling</td><td></td><td>open-beam ceiling</td><td></td><td>and effect</td><td></td><td>۵.</td><td>50%</td><td></td><td>Ŋ</td><td>135%</td></t<>							1	cathedral ceiling		open-beam ceiling		and effect		۵.	50%		Ŋ	135%
Iow grade sliders or 14.0 average sliding or 17.0 quality sliding or 20.0 than average. Some 23.0 quality windows 27.0 may be unique in 33.0 L- non-opening 13.0 crank-out wstorm 16.0 crank-out thermo 19.0 round, half-round, 22.0 quality windows 27.0 may be unique in 33.0 L- L- Non-opening 13.0 crank-out thermo 19.0 round, half-round, 22.0 design, detail and 30.0 L- L+		Minimal single-pane	_	_	18.0	Ample average			24.0	Abundant Very Good	29.0	Same as before but	36.0	đ	60%		VG+	145%
non-opening 13.0 crank-out wstorm 16.0 crank-out thermo 19.0 round, half-round, 22.0 (Low "E" reflective, 25.0 design, detail and 30.0 L Low cost, poor X windows X pane X octagon, etc. X etc) etc) x effect L+ Y Low cost, poor X Below average X Above average Above average Very Good workman- FC H+ Y Y quelity workmanship 37.5 workmanship, with 60.0 ship. Good attention 72.5 quality workman- 90.0 F- Y and design. Below 35.0 meets minimum standard. 47.5 workmanship with 60.0 ship. Good attention 72.5 quality workman- 90.0 F- Y and design. Below 32.5 meets minimum standard. 47.5 design and detail. exterior has 67.5 ship. finishes and 82.5 F+ M No design or detail 32.5 construction 52.5 ontertor refinements 67.5 ship. finishes and 75.0	WINDOW	low grade sliders or	_	_	17.0	quality sliding or	20.0		230	quality windows	27.0	may be unique in	33.0	-	65%	_	EX-	150%
Image: Non-stateImage: Non-stateImage	FENESTRATIO		13.0		16.0	crank-out thermo	19.0		22	(Low "E" reflective,	25.0	design, detail and	30.0	Ļ	70%	_	EX	165%
Low cost, poor Below average Average Above average Very Good workman- Excellent high F- F- quality workmanship 37.5 workmanship 45.0 workmanship, with 60.0 ship. Good attention 72.5 quality workman- 90.0 F P P and design. Below 35.0 meets minimum 57.5 to interior refinements 67.5 ship. finishes and 82.5 F+ P				windows		pane		octagon, etc		etc)		effect		- +	75%		EX+	180%
quality workmanship 37.5 workmanship 51.6 workmanship 90.0 F P and design. Below 35.0 meets minimum 57.5 to interior refinements 67.5 ship. finishes and 82.5 F+ P ninimum standard. 32.5 standards. 2X.4 40.0 minimum standard. 47.5 design and detail: exterior refinements 67.5 ship. finishes and 82.5 F+ P No design or detail 22.5 standards. 47.5 design and detail: statior refinements and 75.0 A A A No design or detail 22.5 construction 27.5 and detail: exterior has 62.5 appointments and 75.0 A A No design or detail 22.5 construction 27.5 and detail: exterior has 62.5 appointments and 75.0 A A No design or detail 22.5 construction 27.5 and detail: exterior has 67.5 A A A		Low cost, poor		Below average		Average		Above average		Very Good workman-		Excellent high		Ľ	80%		-IVH	185
and design. Below 35.0 meets minimum 42.5 meets or exceeds 50.0 some attention to 57.5 to interior refinements 67.5 ship, finishes and 82.5 F+ minimum standard. 32.5 standards. 2 X 4 40.0 minimum standard. 47.5 design and detail. 55.0 and detail. 55.0 and detail. 57.5 appointments and 75.0 A- No design or detail 2 X 6 construction 5 X 6 construction A- A-		quality workmanship			45.0	workmanship,	52.5	workmanship with	60.0	ship. Good attention	72.5	quality workman-	90.0	Ľ	85%		HVI	190%
minimum standard. 32.5 standards. 2X.4 40.0 minimum standard. 47.5 design and detail. 55.0 and detail: exterior has 62.5 appointments and 75.0 A. A. No design or detail construction. 2X.6 construction 2 X.6 construction for the sign or detail minimal design or detail design and or detail minimal design and or detail A. A. A. Minimal design and or detail design and or detail design and or detail minimal design and or detail A. A.	OVERALL	and design. Below	35.0		42.5	meets or exceeds		some attention to	57.5	to interior refinements	67.5	ship, finishes and	82.5	۲+ ۲+	%06		+I/H	195%
construction 2 X 6 construction 2 X 6 construction 2 X 6 construction A Minimal design attention Unique in design, etc. A+	WORKMANSHI		32.5		40.0	minimum standard.		design and detail.	55.0	and detail; exterior has	62.5	appointments and	75.0	-A-	95%		HVII	200%+
Energy Eff. Package and ornamentation Unique in design, etc A+		No design or detail		construction.		2 X 6 construction		2 X 6 construction)	some custom design		attention to detail.		۷	100%			
	-			Minimal design				Energy Eff. Package		and ornamentation		Unique in design, etc		A+	105%			



										063-610-38	10-38
2023 Irsn: 28499	37094 LOU	37094 LOU MORGAN RD	RD							ŭ	Card R01
ADMINISTRATIVE INFORMATION	LEGAL DESCRIPTION:		AC	ACRES: 1.55	PRIM	PRIMARY OWNER	e.				
Neighborhood: 160 Central Peninsula - Sterling	T 5N R 9W SEC 22 Seward Meridian KN 0920082 SALTY DOG HEIGHTS SUB PART 7 LOT 5 BLK 1	d Meridian KN 5 BLK 1	0920082 SALTY	DOG	USV/ 3687 STERI	USVAT VASILE 36872 BRADFORD RD STERLING, AK 99672-9466	RD RD 9672-9466				
Property Class: 110 Residential Dwelling - single											
TAG: 58 - CENTRAL EMERGENCY SERVICES		Å	 Residential Dwelling - single	al Dwe	- lling	- sing	<u>e</u>				
EXEMPTION INFORMATION			VA	VALUATION RECORD	RECOR						
	Assessment Year	2018	2019		2020		2021		20	2022	Worksheet
	Land	25,600	25,600		25,600 0	0	25,600 0		28,600	00	31,400
	Improvements Total	25,600	0 25,600		25,600		25,600		205,200 233,800	38	<u>638,400</u> 689,800
		LAND DA	LAND DATA AND CALCULATIONS								
<u>Type</u> Method	<u>Use</u> <u>Acres</u>	s BaseRate	<u>AdjRate</u> Ext ¹	ExtValue InfluenceCode - Description	nceCode	- Descriptio	<u>n \$ or %</u>	Adi	AdjAmt	Va	Value
Residential Rural/Res T 49 User Definable Land Formul	e Land Formulk 1.55	55 20,258	20,258	~	View None Paved	e				31,	31,400
				× L	Gas Yes						
		ASSESSED I	ASSESSED LAND VALUE (Rounded) :	ounded) :				I	0	31,	31,400
MEMOS							LAND INFLUENCES	NCES			
Building Notes			<u> </u>	munity	z ≻	View N		ш		Street Access	
12/22 1J % CUMPE FER UMNER, UN BAUN UF 22 UALA FURM 04/93 GT/TI DENIFD INT INSP	ICA UF 22 UALA FURM			Gas El cotri c	_	CCRs	Airstrip		Paved 0	Grv Maint Grv Unmain	irv Unmain
Preinspect 2024			Pu	Public H20		Hwy Fnt	Ag Right			WATERFRONT	T
S% COMPL			Pu	Public Sewer		Easement	Other		Ocean	River	Lake
64 ⁻			ГÞ	LAND TYPE	RR#20				Pond	Dedicated Boat Launch	soat Launch
1			1	торо	Steep	Ravine Ot	Other We	Wetlands			٦

KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

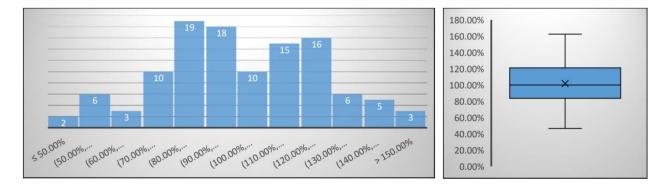
RECOMMENDED

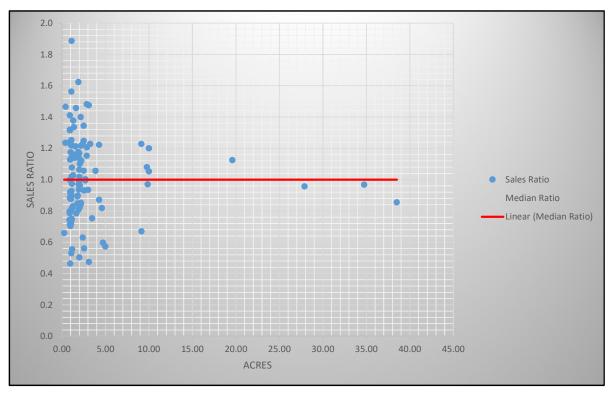
ROI 063-610-38	Construction BaseArea floor FinArea Value Brick 4842 1.0 4,842 488,460	TOTAL BASE 488,460	OR Frame/Siding/Roof/Dorme 5,860 Loft/Cathedral 0 Interior finish	nt finish	9,98 33,6C		ILRES GARAGES	23,850	An Carpon Bsmt Garage:	Ext Features 31,270	TOTAL GAR/EXT FEAT 110,480	Quality Class/Grade G86 GRADE AD ILISTED VALLIE (counded) 557 610		Area Value Depr Depr Depr RDF Adj C	0 557,610 1 0 0 100 150	1,749 79,210 0 0 0 0 1 2,000 0 0 0	1 10,500 0 0 0 0 0 100 1	IPROVEMENT VALUE (for this card)
	Brick Brick	1 s Mas	14	11.5	OMP (210) 15 14 (210) 15	[] 8			20MP			R01		Improvement or Ht Grade Const Count Rate Rate	DWELL 1.0 G- 2021 2022 0.00 0.00	G01 ATTGAR 0.00 0 0 33.13 45.29 27 66 01 DRIVE 0.00 Ava 3000 3000 0 0 0	SWL 0.00 Avg 3000 3000 0.00 0.00 0	
	IISN: 28499 HARACTERISTICS MASONRY v Single Family : 1.0	Finished Area 4,842 Attic: None	ט <u>י</u> ד	Type: Gable	Praming: and rol class Pitch: Medium 5/12 to 8/12	FOUNDATION Footing: Monolithic stab	Walls: Monolithic stab-no wall DORMERS	None		FLOORING 1.0 Slab Base Allowance		EXTERIOR COVER 1.0 Wood siding 063-610-38	SPECIAL FEATURES	INTERIOR WALLS	1.0 Normal for Class G01 H 1,749 2.87 G01 IF 1.749 9.79	PRIVSEPT 1	UZ 3WE-FKV I 4,000	HEATING AND PLUMBING Primary Heat: Radiant-floor Art Baths: 0 0 Kit sink: 1 1 Art Baths: 1 4 Extra fix: 0 5-Fixt Baths: 0 0 TOTAL fix: 18

3 Last inspected 04/13/2023 by TJGT; Code: B; Data Entry by BEVERLY

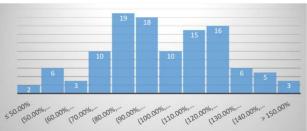
LAND SALES RATIO STUDY

Ratio Sum	114.96			Excluded	0
Mean	101.74%	Earliest Sale 10/	8/2019	# of Sales	113
Median	100.00%	Latest Sale 6/1	3/2022	Total AV \$	5,383,400
Wtd Mean	96.62%	Outlier Infor	mation	Total SP \$	5,571,920
PRD:	1.05	Range	1.5	Minimum	46.44%
COD:	20.78%	Lower Boundary	27.33%	Maximum	188.75%
St. Dev	0.2615	Upper Boundary	177.19%	Min Sale Amt \$	9,500
COV:	25.71%			Max Sale Amt \$	249,900





LAND SALES RATIO STUDY



Ratio Sum	114.96		2.68	Excluded	0
Mean	101.74%	Earliest Sale	10/8/2019	# of Sales	113
Median	100.00%	Latest Sale	6/13/2022	Total AV	\$ 5,383,400
Wtd Mean	96.62%	Outlier In	formation	Total SP	\$ 5,571,920
PRD:	1.05	Range	1.5	Minimum	46.44%
COD:	20.78%	Lower Boundary	27.33%	Maximum	188.75%
St. Dev	0.2615	Upper Boundary	177.19%	Min Sale Amt	\$ 9,500
COV:	25.71%			Max Sale Amt	\$ 249,900

NBH

			NBH									
heighborhoo	c pxfer_date	Irsn	PIN	Total Acres	Curre	ent Land Val		Sale Price	LandType	SaleCd	2022 Cert Lanc	Ratio
160	2/10/20	21360	05803267	3.08	\$	42,800	\$	29,000	20	V	\$39,000	147.59%
160	10/14/21	21712	05813213	1.11	\$	30,200	\$	16,000	20	С	\$27,600	188.75%
160	3/31/20	21753	05813303	2.85	\$	51,900	\$	44,990	20	Z	\$47,400	115.36%
160	5/27/21	21753	05813303	2.85	\$	51,900	\$	35,000	20	Z	\$47,400	148.29%
160	3/17/21	22577	05835005	2.15	\$	36,400	\$	26,000	20	С	\$33,200	140.00%
160	3/25/22	109509	05835022	34.75	\$	242,100	\$	249,900	20	С	\$232,000	96.88%
160	12/17/21	109510	05835023	4.28	\$	67,000	\$	54,780	20	С	\$65,500	122.31%
160	3/30/22	109503	05835032	2.00	\$	28,200	\$	56,000	20	С	\$25,700	50.36%
160	5/6/21	22592	05835107	1.11	\$	9,700	\$	9,500	20	С	\$8,900	102.11%
160	9/13/21	22633	05836025	2.01	\$	44,800	\$	44,000	20	С	\$36,100	101.82%
160	7/10/20	22639	05836031	1.62	\$	72,900	\$	50,000	20	V	\$61,900	145.80%
160	3/13/20	22647	05836039	2.23	\$	84,000	\$	75,000	20	V	\$71,400	112.00%
160	3/29/22	22650	05836042	1.78	\$	42,400	\$	50,000	20	V	\$34,200	84.80%
160	10/26/21	22651	05836043	1.78	\$	42,400	\$	47,500	20	V	\$34,200	89.26%
160	5/8/20	22652	05836044	2.00	\$	44,700	\$	42,000	20	V	\$36,000	106.43%
160	5/26/20	22653	05836045	2.00	\$	44,700	\$	38,250	20	V	\$36,000	116.86%
160	9/1/20	22655	05836047	2.00	\$	44,700	\$	45,000	20	V	\$36,000	99.33%
160	9/1/20	22656	05836048	2.00	\$	44,700	\$	45,000	20	V	\$36,000	99.33%
160	10/23/20	88452	05836076	1.14	\$	62,200	\$	76,000	20	С	\$52,800	81.84%
160	3/29/22	25730	06301215	10.00	\$	72,700	\$	69,000	20	С	\$66,200	105.36%
160	4/7/22	91877	06301495	1.09	\$	18,800	\$	15,000	20	С	\$17,100	125.33%
160	10/29/19	25883	06301511	10.00	\$	120,000	\$	99,900	20	V	\$109,200	120.12%
160	5/26/21	26012	06301825	38.50	\$	113,400	\$	132,500	20	С	\$103,300	85.58%
160	11/17/20	26065	06302130	1.08	\$	27,200	\$	17,400	20	С	\$24,800	156.32%
160	6/7/21	26068	06302133	0.92	\$	27,800	\$	39,000	20	С	\$25,300	71.28%
160	3/16/22	26089	06303009	5.00	\$	19,200	\$	33,500	20	С	\$17,500	57.31%
160	3/31/21	26379	06307324	0.87	\$	14,500	\$	19,500	20	Z	\$13,300	74.36%
160	11/10/21	26454	06309166	3.47	\$	81,400	\$	108,000	20	С	\$74,000	75.37%
160	7/13/21	26507	06309322	1.25	\$	174,400	\$	210,000	20	С	\$120,100	83.05%
160	5/29/20	26515	06309330	0.95	\$	28,200	\$	25,000	20	С	\$25,800	112.80%
160	12/28/21	26525	06309340	1.06	\$	26,500	\$	33,000	20	С	\$24,100	80.30%
160	11/20/20	26573	06309516	2.38	\$	137,900	\$	112,200	20	C	\$125,600	122.91%
160	2/18/22	26597	06309540	4.59	\$	47,100	\$	57,500	20	Z	\$43,000	81.91%
160	7/7/21	91895	06309595	2.20	\$	57,800	\$	47,500	20	С	\$52,600	121.68%
160	2/26/21	92441	06309609	2.70	\$	55,200	\$	55,000	20	С	\$41,100	100.36%
160	2/10/20	93026	06309625	1.74	\$	38,700	\$	33,307	20	C	\$27,800	116.19%
160	3/24/21	93815	06309631	1.96	\$	47,800	\$	51,000	20	V	\$35,600	93.73%
160	9/18/20	93816	06309632	1.96	\$	47,800	\$	42,000	20	C	\$35,600	113.81%
160	6/8/22	101011	06309638	1.89	\$	47,100	\$	40,000	20	C C	\$35,100	117.75%
160 160	6/8/22 12/10/20	101012 101016	06309639 06309643	1.89 2.71	\$ \$	47,100 47,300	\$ \$	29,000 47,500	20 20	V	\$35,100 \$33,900	162.41% 99.58%
160	12/13/21	88020	06309701	1.92	ծ \$	38,800	ъ \$			V	\$35,300	99.58% 97.00%
160	10/31/19	90861	06309806	2.01	ֆ \$	39,500	ъ \$	40,000 41,000	20 20	C	\$36,100	96.34%
160	11/16/21	26805	06314356	27.90	ծ \$	129,200	ъ \$	135,000	20	C	\$117,700	90.34 <i>%</i> 95.70%
160	6/26/20	26880	06315069	3.01	\$	60,800	φ \$	65.000	20	C	\$55,600	93.54%
160	6/8/22	108411	06315094	2.53	э \$	64,300	φ \$	69,000	20	C	\$51,600	93.19%
160	12/28/21	27158	06328022	1.30	\$	37,900		27,500	20	V	\$34,600	137.82%
160	7/30/21	27257	06329132	0.92	\$	112,900		80,000	20	Č	\$77,200	141.13%
160	5/14/21	27305	06329313	0.92	\$		\$	28,000	20	Z	\$22,600	88.57%
160	5/25/22	27425	06335102	1.48	\$	37,600	\$	33,000	20	č	\$34,200	113.94%
160	6/13/22	27439	06335116	1.66	\$	25,900	\$	33,000	20	C	\$23,600	78.48%
160	5/6/20	27445	06335122	0.96	\$	30,900	\$	33,500	20	Z	\$28,200	92.24%
160	3/2/21	27458	06335135	2.40	\$	39,100	\$	62,000	20	Z	\$35,500	63.06%
160	2/18/20	27528	06338015	0.99	\$	66,400	\$	56,500	20	Z	\$60,400	117.52%
160	10/20/21	27537	06338024	1.11	\$	74,300	\$	100,000	20	V	\$67,700	74.30%
160	1/12/22	27616	06343004	1.22	\$	22,600	\$	27,500	20	Ċ	\$20,600	82.18%
160	3/25/20	27871	06348050	1.93	\$	24,300	\$	30,000	20	C	\$22,100	81.00%
160	3/11/22	27889	06348068	2.19	\$	25,700	\$	30,166	20	č	\$23,400	85.20%
160	11/30/20	27890	06348069	2.07	\$	35,800	\$	32,500	20	C	\$29,300	110.15%
160	3/11/22	27890	06348069	2.07	\$	35,800	\$	37,127	20	C	\$29,300	96.43%
160	6/10/21	27921	06349007	1.03	\$	26,100	\$	23,000	20	Z	\$23,800	113.48%
160	11/5/20	27958	06349053	1.09	\$	26,800	\$	50,500	20	Z	\$24,400	53.07%

LAND SALES RATIO STUDY

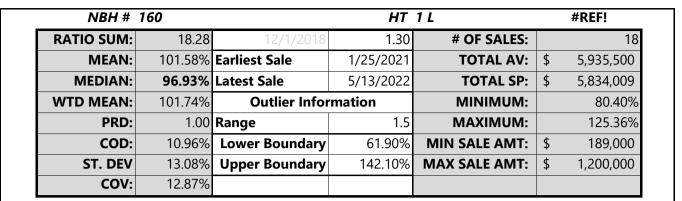
neighborhoo	c pxfer_date	Irsn	PIN	Total Acres	Curr	ent Land Val	S	ale Price	LandType	SaleCd	2022 Cert Lanc	Ratio
160	8/6/20	28246	06356030	3.87	\$	68,700	\$	65,000	20	V	\$62,600	105.69%
160	11/12/21	28287	06357021	3.10	\$	42,900	\$	90,400	20	Z	\$39,100	47.46%
160	7/19/21	28447	06360021	1.18	\$	27,800	\$	50,000	20	V	\$25,300	55.60%
160	5/20/22	91883	06360042	3.25	\$	68,800	\$	56,000	20	С	\$62,600	122.86%
160	12/27/21	91890	06360049	2.18	\$	33,700	\$	30,000	20	С	\$30,700	112.33%
160	8/5/21	28589	06363064	1.10	\$	26,900	\$	29,000	20	С	\$24,500	92.76%
160	10/8/21	28668	06367014	1.04	\$	26,300	\$	30,000	20	С	\$23,900	87.67%
160	11/17/20	107817	06367045	0.97	\$	50,800	\$	109,400	20	Z	\$46,400	46.44%
160	3/18/21	28735	06369034	0.93	\$	25,000	\$	25,000	20	С	\$22,700	100.00%
160	5/28/21	28824	06373010	9.14	\$	30,200	\$	45,000	20	С	\$27,600	67.11%
160	8/23/21	28928	06376044	1.09	\$	26,800	\$	22,000	20	С	\$24,400	121.82%
160	12/7/21	28931	06376047	1.00	\$	25,800	\$	21,000	20	С	\$23,500	122.86%
160	6/7/21	28974	06378004	1.82	\$	62,900	\$	70,000	20	С	\$57,300	89.86%
160	5/23/22	29016	06380014	2.87	\$	37,400	\$	31,000	20	V	\$34,000	120.65%
160	9/25/20	29180	06387038	0.92	\$	19,800	\$	15,000	20	С	\$18,100	132.00%
160	10/13/21	29202	06388010	1.05	\$	15,800	\$	22,000	20	С	\$14,400	71.82%
160	8/13/21	29217	06388025	1.08	\$	16,000	\$	17,800	20	Z	\$8,700	89.89%
160	8/6/21	29219	06388027	1.15	\$	16,500	\$	22,000	20	С	\$9,000	75.00%
160	10/11/21	29220	06388028	1.00	\$	15,500	\$	22,000	20	С	\$8,500	70.45%
160	10/8/19	29259	06388067	1.00	\$	45,700	\$	36,750	20	V	\$41,600	124.35%
160	1/15/20	29264	06388072	1.00	\$	45,700	\$	50,000	20	С	\$41,600	91.40%
160	10/8/19	29265	06388073	1.00	\$	45,700	\$	36,750	20	V	\$41,600	124.35%
160	7/9/21	29266	06388074	1.00	\$	45,700	\$	52,000	20	С	\$41,600	87.88%
160	2/25/21	29267	06388075	1.00	\$	45,700	\$	52,000	20	С	\$41,600	87.88%
160	9/23/20	29273	06388081	1.15	\$	48,700	\$	50,000	20	V	\$44,300	97.40%
160	10/15/20	98745	06388090	1.38	\$	33,400	\$	25,000	20	С	\$30,500	133.60%
160	8/12/21	29411	06504226	0.26	\$	9,900	\$	15,000	20	С	\$9,000	66.00%
160	1/22/20	29497	06507040	9.87	\$	63,100	\$	65,000	20	С	\$57,600	97.08%
160	7/23/20	101343	06507528	2.50	\$	31,200	\$	25,000	20	С	\$28,400	124.80%
160	1/29/21	101345	06507530	2.50	\$	31,200	\$	29,500	20	V	\$28,400	105.76%
160	1/5/21	101346	06507531	2.50	\$	39,000	\$	29,000	20	С	\$35,500	134.48%
160	3/16/20	91168	06507644	2.16	\$	16,800	\$	20,000	20	С	\$15,300	84.00%
160	12/8/20	29749	06509207	0.41	\$	17,300	\$	14,000	20	С	\$15,700	123.57%
160	4/10/20	94557	06511127	0.93	\$	25,000	\$	19,000	20	С	\$22,700	131.58%
160	8/7/20	30157	06516372	0.93	\$	15,000	\$	15,000	20	С	\$13,600	100.00%
160	6/30/20	30460	06522006	0.89	\$	98,000	\$	123,000	20	Z	\$89,200	79.67%
160	2/19/21	30462	06522008	0.90	\$	98,400	\$	125,000	20	С	\$89,600	78.72%
160	1/27/21	106112	06522057	2.04	\$	105,000	\$	127,500	20	Z	\$95,800	82.35%
160	8/5/20	30999	06535007	0.43	\$	17,600	\$	12,000	20	С	\$16,100	146.67%
160	3/18/21	31077	06537010	9.77	\$	64,800	\$	60,000	20	V	\$59,000	108.00%
160	5/29/20	89012	06544065	1.24	\$	25,600	\$	22,000	20	С	\$23,300	116.36%
160	7/20/21	31207	06547002	2.55	\$	27,500	\$	49,000	20	V	\$25,100	56.12%
160	6/24/20	31215	06547010	4.27	\$	26,500	\$	30,400	20	Z	\$24,200	87.17%
160	10/25/21	31222	06547017	1.03	\$	15,700	\$	12,800	20	С	\$14,300	122.66%
160	5/15/20	99670	06548058	1.55	\$	45,500	\$	37,500	20	V	\$41,500	121.33%
160	12/9/20	94456	06548131	9.13	\$	62,800	\$	51,100	20	С	\$57,200	122.90%
160	1/5/21	99647	06550060	1.15	\$	24,800	\$	23,000	20	Z	\$22,500	107.83%
160	11/15/19	99653	06550066	1.28	\$	28,800	\$	28,000	20	V	\$26,300	102.86%
160	7/15/20	99659	06550072	19.59	\$	132,800	\$	118,000	20	Z	\$121,000	112.54%
160	9/7/21	31386	06551014	4.72	\$	23,900	\$	40,000	20	С	\$21,700	59.75%
160	6/28/21	99528	06551028	1.07	\$	23,900	\$	21,000	20	С	\$21,800	113.81%

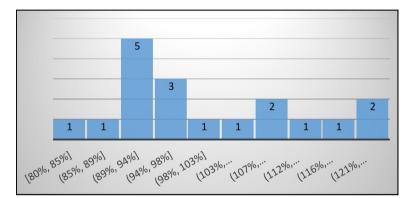
RATIO STUDY

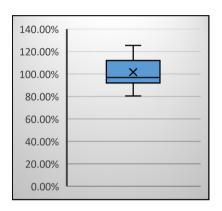
RATIO SUM:	18.28	12/1/2018	1.30	# OF SALES:		18
MEAN:	101.58%	Earliest Sale	1/25/2021	TOTAL AV:	\$	5,935,500
MEDIAN:	96.93%	Latest Sale	5/13/2022	TOTAL SP:	\$	5,834,009
WTD MEAN:	101.74%	Outlie	er Info	MINIMUM:		80.40%
PRD:	1.00	Range	1.50	MAXIMUM:		125.36%
COD:	10.96%	Lower Boun	61.90%	SALE AMT:	\$	189,000
ST. DEV	13.08%	Upper Boun	142.10%	SALE AMT:	\$	1,200,000
COV:	12.87%			\$ -	Ş	1,250,000

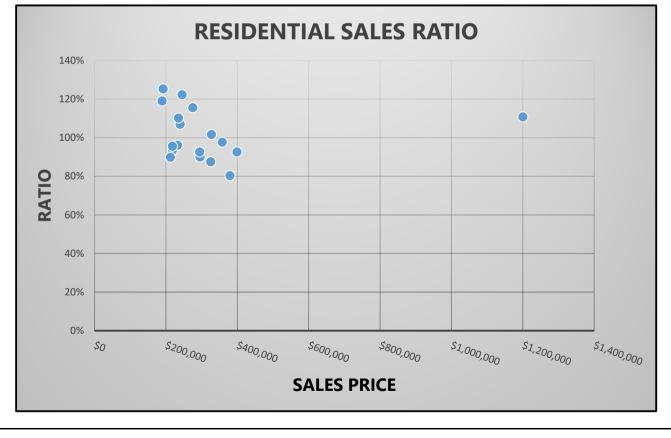
SALE DATE:	
HOUSE TYPE	1 L
MKT AREA:	160

PIN	AREA	IMPS	LAND		AV	SP	RATIO	HTYPE	DATE	QUAL
05813226	160	\$ 341,600	\$ 28,000	\$	369,600	\$ 399,000	92.63%	11	10/21/2021	А
05824008	160	\$ 316,100	\$ 33,300	\$	349,400	\$ 357,500	97.73%	11	7/19/2021	G
06301436	160	\$ 226,600	\$ 29,800	\$	256,400	\$ 239,600	107.01%	11	4/15/2021	А
06301450	160	\$ 181,700	\$ 23,400	\$	205,100	\$ 219,000	93.65%	11	6/1/2021	А
06313008	160	\$ 266,400	\$ 18,200	\$	284,600	\$ 325,000	87.57%	11	12/20/2021	А
06314303	160	\$ 185,000	\$ 55,700	\$	240,700	\$ 192,000	125.36%	11	4/1/2021	F+
06332010	160	\$ 769,600	\$ 560,500	\$1	1,330,100	\$ 1,200,000	110.84%	11	8/6/2021	VG-
06347017	160	\$ 222,400	\$ 36,600	\$	259,000	\$ 235,000	110.21%	11	4/20/2021	А
06351008	160	\$ 288,000	\$ 29,700	\$	317,700	\$ 274,891	115.57%	11	10/8/2021	G
06358053	160	\$ 163,200	\$ 27,400	\$	190,600	\$ 212,000	89.91%	11	4/19/2021	A-
06367031	160	\$ 282,700	\$ 17,000	\$	299,700	\$ 245,000	122.33%	11	1/25/2021	А
06378014	160	\$ 278,400	\$ 26,300	\$	304,700	\$ 379,000	80.40%	11	5/13/2022	G
06380034	160	\$ 197,800	\$ 25,700	\$	223,500	\$ 232,500	96.13%	11	3/31/2021	A+
06387041	160	\$ 239,700	\$ 25,800	\$	265,500	\$ 295,000	90.00%	11	8/6/2021	A+
06504225	160	\$ 215,200	\$ 9,900	\$	225,100	\$ 189,000	119.10%	11	3/31/2021	А
06522030	160	\$ 279,000	\$ 53,500	\$	332,500	\$ 327,018	101.68%	11	11/12/2021	A+
06545014	160	\$ 236,800	\$ 36,000	\$	272,800	\$ 294,500	92.63%	11	4/19/2021	A-
06551012	160	\$ 161,900	\$ 46,600	\$	208,500	\$ 218,000	95.64%	11	3/5/2021	А

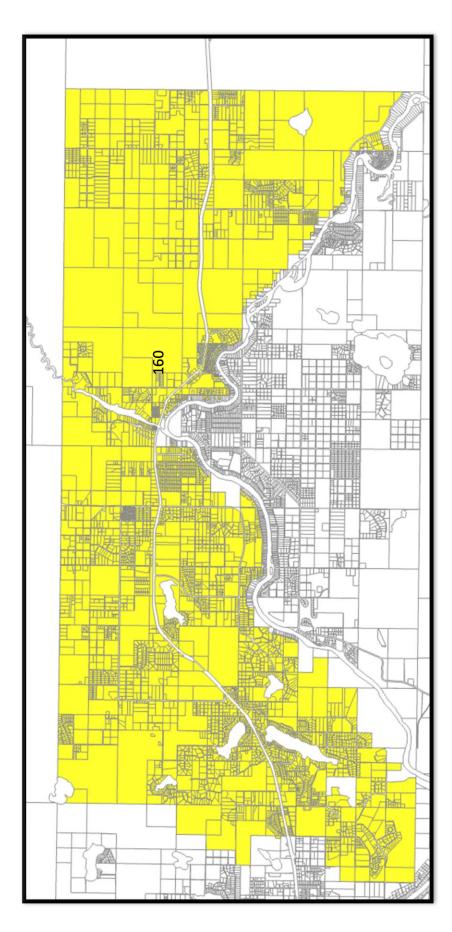












APPEAL HISTORY FOR PARCEL 063-610-38

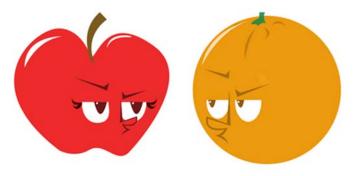
APPEAL YEAR: 2022

Appeal Type/Status Appraiser Date Filed

INFORMAL		Appealed Value	Result Value	Difference	% Chg	Value Change Reason
TJOHNSON	03/10/2022	300,500	233,800	-66,700	-22%	Informal Adjustment
•	ER STATED PROPERTY PRAISER REVIEWED F					T COMPLETE WITH AN T COMPLETE FROM 35
APPEAL YEAR:	2023					
Appeal Type/Status Appraiser	B Date Filed					
BOE APPEAL BO	E - Scheduled	Appealed Value	Result Value	Difference	% Chg	Value Change Reason
GTODD	03/30/2023	719,800	0	719,800	0%	Board of Equalization
Summary:						

Price per Acre Comparison

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



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

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

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

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

Definitions

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

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

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

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

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

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

Progressivity. See assessment progressivity (regressivity)

Regressivity. See assessment progressivity (regressivity)

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

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

References

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

Influence Definitions

<u>View</u>

- <u>None:</u> 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, <u>mountain, river, lake, inlet etc</u>. 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.
- **<u>Gravel Maintained:</u>** Gravel road & maintained by the borough or another organized entity.
- <u>Gravel Unmaintained:</u> Gravel road but is not maintained by the borough (check Arcmap), could be maintained by the subdivision, HOA or private owner(s).
- <u>**Trail:**</u> No longer used. If can be driven to year round, use gravel unmaintained, otherwise platted.
- **<u>Plat</u>ted:** 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

- <u>Ocean</u>: Fronts on major body of Saltwater, Cook Inlet, Kachemak Bay, Resurrection Bay.
- **<u>River</u>:** 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.*

<u>Topo</u>

- **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.*

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

<u>Airstrip Improved:</u> Gravel/ Paved, maintained, lights. <u>Agriculture Rights:</u> 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.

<u>Other</u>: 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 <u>29.45.060</u>, and <u>29.45.230</u>. 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 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.

