

Tax Year 2021  
Real Property Assessment Valuation Appeal  
Kenai Peninsula Borough  
Office of the Borough Clerk

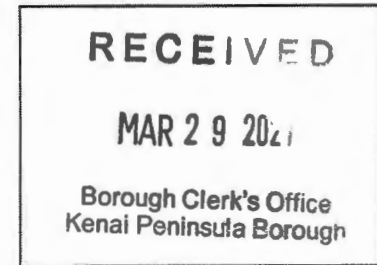
144 N. Binkley Street  
Soldotna, Alaska 99669-7599

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, 2021**:

**Filing Fee: Must be included with this appeal form.**

**For Commercial Property: Please include Attachment A**



For Official Use Only

Fees Received: \$ 60 (two parcels)  
☐ Cash  
☒ Check # 1382  
payable to Kenai Peninsula Borough

CREDIT CARDS NOT ACCEPTED FOR FILING FEES

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

Per KPB 5.12.050(B), if the appeal is withdrawn before evidence is due, or if the appellant or agent of the appellant is present for the appellant's hearing before the BOE or participates telephonically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

Account / Parcel Number:	16511142	NOTE: A SEPARATE FORM IS REQUIRED FOR EACH PARCEL.
Property Owner:	Joe Balyeat	
Legal Description:	T 4S R14W SEC14 Seward Meridian HM-PW SE1/4 SE1/4 PER PW RES 93-26 AMD REC@93-56W	
Physical Address of Property:	OUTSIDE NIKOLAEVSK - NO ROAD TO PROPERTY	

Contact information for all correspondence relating to this appeal:

Mailing Address:	6909 RISING EAGLE ROAD, BOZEMAN MT 59715		
Phone (daytime):	(406) 539-5547	Phone (evening):	(406) 539-5547
Email Address:	joebalyeat@yahoo.com		<input type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 59,300.00 Appellant's Opinion of Value: \$ 20,000.00

Year Property was Purchased: Sept 18, 2019 Price Paid: \$ 20,000.00

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

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

Comparable Sales:	PARCEL NO.	ADDRESS	DATE OF SALE	SALE PRICE
	16511142	nearby	09/18/2019	\$ 20,000.00
	16511143	same	09/18/2019	\$ 30,000.00

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

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

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

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

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

(See letter attached)- Assessor totally ignored the legitimate sale price on this exact property, sold just 3 months prior to assessing it at TRIPLE the sold price. He also QUADRUPLED the prior assessment (\$15K) despite it just selling for \$20K, only slightly higher than that assessment.

**\*\* 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. *→ SEE ATTACHED LETTER*
- ☐ 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.

*Joe Balyeat*  
\_\_\_\_\_  
Signature of Appellant / Agent / Representative  
*JOE BALYEAT*  
\_\_\_\_\_  
Printed Name of Appellant / Agent / Representative

\_\_\_\_\_  
Date

JOSEPH R. BALLYEAT, CPA  
6909 Rising Eagle Road  
Bozeman Montana 59715  
(406) 539-5547

March 22, 2021

Dear Appeal Board:

Parcel #16511142

I own numerous properties on Kenai Peninsula. This property and one near it are the only properties I've ever appealed. They were grossly over-valued last year, but I missed the appeal deadline because my whole family and I were sick with Covid and quarantined for quite some time. Nonetheless, my discussions with the assessor office last year clearly illustrate why this property is grossly over-valued....

When I discovered the \$60,000 assessment at TRIPLE what I had just paid for the property 3 months prior, I called and asked the responsible assessor how he could justify assessing the property so high. After citing a couple lot sales prices he apparently got off MLS, he said they had a very complicated formula that justified it, and it was pretty complicated to explain via phone. I pointed out that I thought I could perhaps analyze the formula, since I was a CPA and former State Senator who also served on the House Taxation Committee, and that I would like to see a copy of this formula. He referred me to another person, who in turn referred me to a woman in the department, whom they said would provide the formula. I called the woman numerous times, with phone messages saying she was unavailable due to Covid (I was unaware it could even spread via phone), but that she would follow up on messages. Despite leaving several messages, she never returned my call or provided the requested secret formula. I also requested it directly from the chief assessor, with no better results.... Almost a year later and no secret formula has ever been provided me.

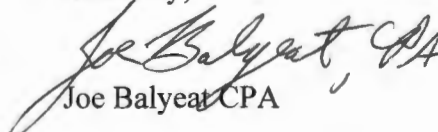
But I discussed further with the primary responsible assessor how he could possibly ignore the fact that I had recently bought this property in a freely exchanged, no distress sale for just \$20000, which was just slightly more than the prior year assessed value of \$15,000, which I had dutifully reported to their office. He immediately claimed that they could ignore my purchase totally because it was part of a "multiple lot sale". I pointed out that was not quite precise.... I bought 2 lots which were not contiguous, and for which I have written proof that I negotiated each price separately at 2 different points in time, and that we only had the sales close on the same day for the sake of convenience. Despite the fact that the 2 lots coincidentally have consecutive parcel numbers, they are actually on opposite sides outside the town of Nikolaevsk, and they certainly don't constitute a multi-lot wholesale land purchase. Moreover, they are ONLY 2 LOTS.... Even if they were contiguous and bought in one transaction, 2 lots are certainly not a wholesale purchase which can simply be tossed aside and ignored by a responsible government assessing department. I also pointed out there is no road anywhere near or accessible to this property.

**This simple undeniable fact remains.... I bought this lot in a non-distress, arms-length, single lot negotiation for \$20000 (5000 more than its 2019 assessment of \$15000). Three months later, some assessing person claims its worth TRIPLE that sale price and QUADRUPLE the previous assessment, almost \$60000!** And every request I've made for the secret formula which justifies this nonsense has been met with silence. As a CPA, National Merit Scholar, former State Senator & member of the House Taxation committee, I submit to you that there is no secret formula on God's good earth that can justify valuing a lot at TRIPLE what it just sold for...

PLEASE value my 2 lots accurately.... I have never appealed the valuation of the nearly 100 other lots I've owned.

Thank you for your time and consideration.

Sincerely,

  
Joe Balyeat CPA

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Real Property Assessment Valuation Appeal  
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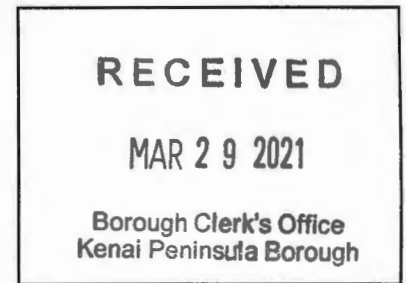
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Email Address:	joebalyeat@yahoo.com		<input type="checkbox"/> I AGREE TO BE SERVED VIA EMAIL

Value from Assessment Notice: \$ 54,400.00 Appellant's Opinion of Value: \$ 30,000.00

Year Property was Purchased: Sept 18, 2019 Price Paid: \$ 30,000.00

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

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Signature of Appellant / Agent / Representative

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Date

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Printed Name of Appellant / Agent / Representative

JOSEPH R. BALLYEAT, CPA  
6909 Rising Eagle Road  
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March 22, 2021

Parcel #16511143

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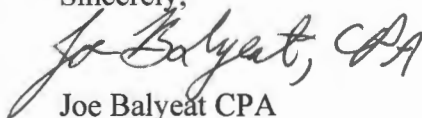
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**This simple undeniable fact remains.... I bought this lot in a non-distress, arms-length, single lot negotiation for \$30000 (\$4800 more than its 2019 assessment of \$25200). Three months later, some assessing person claims its worth almost double that purchase price and WELL MORE THAN DOUBLE the previous assessment, almost \$55000!** And every request I've made for the secret formula which justifies this nonsense has been met with silence. As a CPA, National Merit Scholar, former State Senator & member of the House Taxation committee, I submit to you that there is no secret formula on God's good earth that can justify valuing a lot at almost DOUBLE what it just sold for... AND THE OTHER LOT I'M APPEALING WAS VALUED AT TRIPLE THE PRICE IT JUST SOLD FOR.

PLEASE value my 2 lots accurately.... I have never appealed the valuation of the nearly 100 other lots I've owned. I can't imagine land buyers/sellers having much incentive to fill out your sales questionnaires when the assessing office just tosses them aside whenever the facts don't fit their narrative.

Thank you for your time and consideration.

Sincerely,

  
Joe Balyeat CPA