

**ASSESSOR'S DESCRIPTION
ANALYSIS AND RECOMMENDATION**

APPELLANT: Freund, Matthew &
Danielle

PARCEL NUMBER: 173-594-42

**PROPERTY ADDRESS OR GENERAL
LOCATION:**

375 Paintbrush Street Homer, AK 99603

LEGAL DESCRIPTION:

T 6S R 13W SEC 8 SEWARD MERIDIAN HM 0760104
BAYVIEW GARDENS SUB ADDN NO 1 LOT 42 BLK 6

ASSESSED VALUE TOTAL:

\$458,000

RAW LAND: \$90,100

SWL (Sewer, Water, Landscaping): \$6,500

IMPROVEMENTS \$361,400 DRIVE(\$2,000) DWELLING(\$359,400)

ADDITIONS \$

OUTBUILDINGS: \$

TOTAL ABOVE GRADE FLOOR AREA:

Card One **2,000** Sq. Ft.

TOTAL FINISHED LIVING AREA:

Card One **3,000** Sq. Ft.

Card One, First Level 1,000 Sq. Ft.

Card One, Second Level 1,000 Sq. Ft.

Card One, Basement Unfin. Sq. Ft.

Card One, Basement Finished 1,000 Sq. Ft.

LAND SIZE 0.66 Acres

GARAGE Sq. Ft.

LAND USE AND GENERAL DESCRIPTION

1) Utilities

Electricity: Yes

Gas: Yes

Water: Public

Sewer: Private Septic

2) Site Improvements:

Street:

3) Site Conditions

Topography: Sloping

Drainage: Adequate

View: Excellent

Easements: Typical for the Kenai Peninsula Borough

HIGHEST AND BEST USE: As Currently Improved

ZONING: None

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

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

Land Comments

The subject property is a .66 acre parcel with an excellent view, electric and gas utility, gravel maintained road, and public water.

A physical inspection of the land was completed by the Assessing Department and the current land model was reviewed by land appraiser, Matt Bruns. Upon review, the subject property is being valued fairly and equitably with surrounding like-kind properties, all influences are correctly applied and no appropriate value changes were indicated.

For the Homer market area (#210), 123 sales from the last three years were analyzed. The median ratio for all of the sales is 91.27% and Coefficient of Dispersion (COD) is 17.38%. All ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO).

Ratio Sum	115.65	2.93		Excluded	0
Mean	94.02%	Earliest Sale	11/9/2017	# of Sales	123
Median	91.27%	Latest Sale	10/12/2020	Total AV	\$ 10,460,100
Wtd Mean	91.57%	Outlier Information		Total SP	\$ 11,422,674
PRD:	1.03	Range	1.5	Minimum	39.27%
COD:	17.38%	Lower Boundary	47.24%	Maximum	147.25%
St. Dev	0.2093	Upper Boundary	139.12%	Min Sale Amt	\$ 10,000
COV:	22.26%			Max Sale Amt	\$ 740,000

Improvement Comments

The subject property is a two level frame construction style home over a basement garage with a forced air heating system and a formed concrete foundation. The dwelling was built in 2019, the roofing material is metal and the roof type is shed style. The property has a septic tank system and is hooked up to city water.

An exterior-only inspection was performed on 4/8/21 by Paul Story, Appraiser and Stephen Carmichael, Appraiser II. The inspection resulted in changes to the exterior siding, basement cover, primary heat, quality, and the sketch was edited. The quality was downgraded from Good (G) to Average (A) to reflect the construction grade and the seasonal lack of driveway and garage utility. The changes made resulted in decreasing the value by \$50,400. No interior inspection was allowed to the Assessing Department, the appellant was informed of KPB code 5.12.060(P) *"if access is denied, the appellant shall be precluded from offering evidence regarding the interior condition of the evidence."* The quality and primary heat change was ascertained based upon the information given by the appellant and the exterior inspection details.

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

For the Homer market area (#210), 150 sales from the last three years were analyzed. The median ratio for all of the sales is 99.57% and Coefficient of Dispersion (COD) is 8.35%, all ratios are within acceptable ranges as set by International Association of Assessing Officers (IAAO).

RATIO SUM:	147.93	2.76		# OF SALES:	150
MEAN:	98.62%	Earliest Sale	12/4/2017	TOTAL AV:	\$ 46,498,700
MEDIAN:	99.57%	Latest Sale	9/8/2020	TOTAL SP:	\$ 47,007,025
WTD MEAN:	98.92%	Outlier Info		MINIMUM:	73.38%
PRD:	99.70%	Range	1.50	MAXIMUM:	129.87%
COD:	8.35%	Lower Bound	70.95%	MIN SALE AMT:	\$ 169,000
St. Dev:	0.1050	Upper Bound	126.33%	MAX SALE AMT:	\$ 800,000
COV:	10.65%				\$ -

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: Freund, Matthew & Danielle

PARCEL NUMBER: 173-594-42

LEGAL DESCRIPTION: Error! Reference source not found.

TOTAL: \$407,600

BOARD ACTION:

LAND: _____ IMPROVEMENTS: _____ TOTAL: _____

SUBJECT PHOTOS



SUBJECT PHOTOS



SUBJECT PHOTOS



SUBJECT PHOTOS



SUBJECT PHOTOS



SUBJECT PHOTOS



SUBJECT PHOTOS



RECEIVED

Date Received

JAN 02 2020

ADE

Kenai Area Office

State of Alaska
Department of Environmental Conservation
Documentation of Construction

Processed by: REP

Date: 1-28-20

SEPTS Key #:

Part I. General Information

Legal Description	BAYVIEW GARDENS SUB ADDN NO 1 LOT 42 BLK PAN or Tax ID#:		
Street Address	375 PAINTBRUSH ST.	City (or nearest community): HOMER	
Coordinates	Latitude:	Longitude:	Datum: <select one>
Installer Name, Email, & Phone #	CHRISTOPHER WADE JOHNSON c.wadejohnson@hotmail.com 907-599-7199		

Part II. Wastewater Disposal System

Facility Served	☒ Private Residence - # of buildings: 1		☐ Multi-family - # of Units:		Total # Bedrooms: 4	
	☐ Small Commercial Facility (< 500 gpd) <i>show design flow calculations in Comments section below</i>				Total Design Flow (gpd):	
☒ New System ☐ Repair/Replace Existing (state new components installed and decommissioning/inspection results of existing components):						
System Installed By: ☒ Certified Installer ☐ Approved Homeowner			Notification Date: OCT 23, 2019			
☐ Registered Engineer/Supervision or Inspection by Registered Engineer			Date Installed: OCT 24, 2019			
Septic Tank	Capacity (gal): 1250	# of Compartments: 2	Material: STEEL	Manufacturer: D:W		
Lift Station	Manufacturer:	Pump (make/model):		Alarms: ☐ Yes ☐ No		
Type of Field	☒ Deep Trench ☐ Shallow Trench ☐ Leach Pit ☐ Bed ☐ 5-Wide					
Soils - Visual and Perc Test	Classification: SM Application Rate (sq. ft./bedroom): 150 Percolation Rate (min/inch): 2.6 Attach percolation test results or other soils report sealed by registered professional engineer as applicable.					
Soil Absorption System Details	Length (ft): 55	Width (ft): 2	Rock Depth: 6 FEET	Effective Area (sq ft): 660		
	Rock Grade: 1 1/2"-3"	Graveless Media: # Units:		Unit Area:	Manufacturer:	
Freeze Protection	Septic Tank		Absorption Area		Sewer Lines	
	Soil Cover (feet)	3	4	2	4-6	
	Insulation (inches)	2		2		
Cleanout Pipes	# Cleanout(s): 4	# Septic Tank Vents: 2	# Leach Field Monitor Tubes: 2			
Vertical Separation Distance from Bottom of Soil Absorption System to: Groundwater 4' + Impermeable Soils 6' +						
Horizontal Separation Distances (measured from nearest edge to nearest edge)	list distances to all nearest:	Private Well	Public Well	Waterline	Surface Water	Property Line
	Septic Tank	CITY WATER		40'	100' +	25'
	Soil Absorption System			100'	100' +	25'
	Lift Station			—	—	—
	Sewer Line(s)			20'	Registered Professional Engineer Seal	
Horizontal Separation Distance from Soil Absorption System to Slope exceeding 25%: 50' +						
Comments/Criteria used to size commercial facility (state type of facility, # people, gpd/person, etc.):						
I certify that the information provided in Parts I, II, III and IV is correct:						
Signature:		Printed Name: CHRISTOPHER WADE JOHNSON				
Title or Certification No. 2019-23-1508		Date 12/12/19				
NOTE: Certified Installers or Approved Homeowners must sign and date. Professional Engineers must seal, sign, and date.						

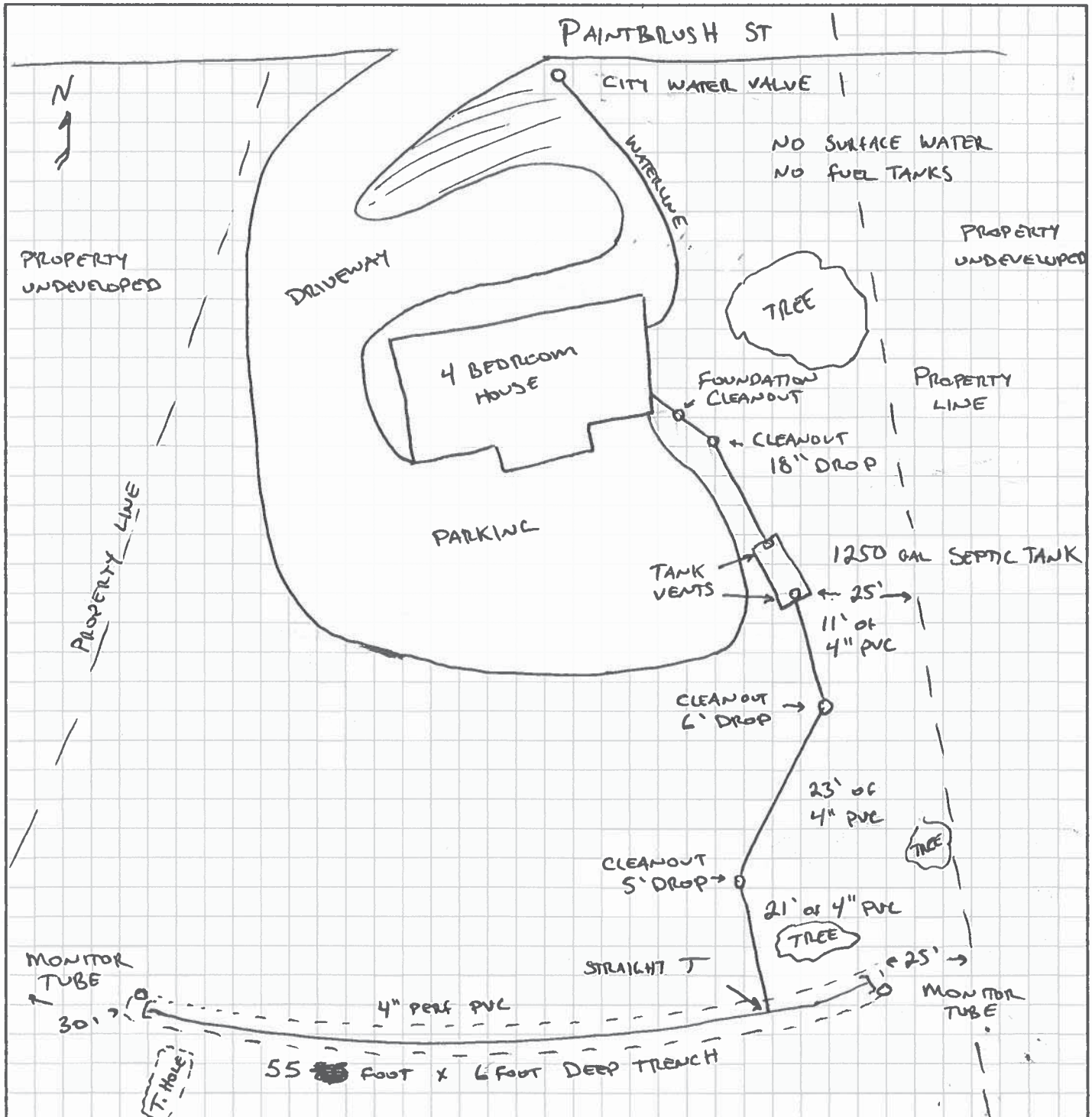
Legal Description: BAYVIEW GARDENS SUB ADDN No 1
LOT 42 BLOCK 6

Street Address: 375 PAINTBRUSH ST.

Part III. Plan View Diagram

Instructions for Diagram: (use space below or attach additional pages as necessary; engineers may attach separate sealed drawings)

1. In a PLAN VIEW, identify and label all of the following: ☒ On Lot Drinking Water Source ☒ Waterline(s) ☒ Surface Water ☒ Septic Tank ☒ Soil Absorption System ☒ Fuel Tank(s) (identify above or below ground and size) ☒ Property Line(s) ☒ Testhole ☒ All Sewer Lines and Perforated Pipe ☒ All Cleanouts and Monitor Tubes ☒ All Structures ☒ Slopes >25% and >10 feet in height ☒ Closest Well on Adjacent Properties (identify classification) ☒ Closest Septic Tank and Soil Absorption System on Adjacent Properties
2. In the PLAN VIEW, label the horizontal separation distances, to the nearest half foot, between well(s), water lines, and surface water high water boundary to all potential sources of contamination listed above in accordance with Section 40.06 Typical Site Plan in the Onsite Wastewater System Installation Manual. Label separation distance between soil absorption system and slopes exceeding 25%. Label the size of each septic system component using appropriate units. Identify fittings used at bends and junctions.



Legal Description: BAYVIEW GARDENS SUB ADDN No 1
Lot 42 BLOCK 6

Street Address: 375 PAINTBRUSH ST.

Part IV. System Cross Section Diagram and Testhole Log

Instructions for Diagram: (use space below or attach additional sheets as necessary; engineers may attach separate sealed record drawings)

1. In a CROSS SECTION VIEW of the entire septic system (from foundation cleanout to disposal field), identify and label the following: ☒ Original Grade (major grade changes)
☒ Final Grade ☒ Filter Fabric ☒ Cleanouts and Monitor Tubes ☒ Soil Cover and Insulation ☒ Sewer Lines ☒ Septic Tank(s) ☐ Lift Station/Sump ☒ Soil Absorption System

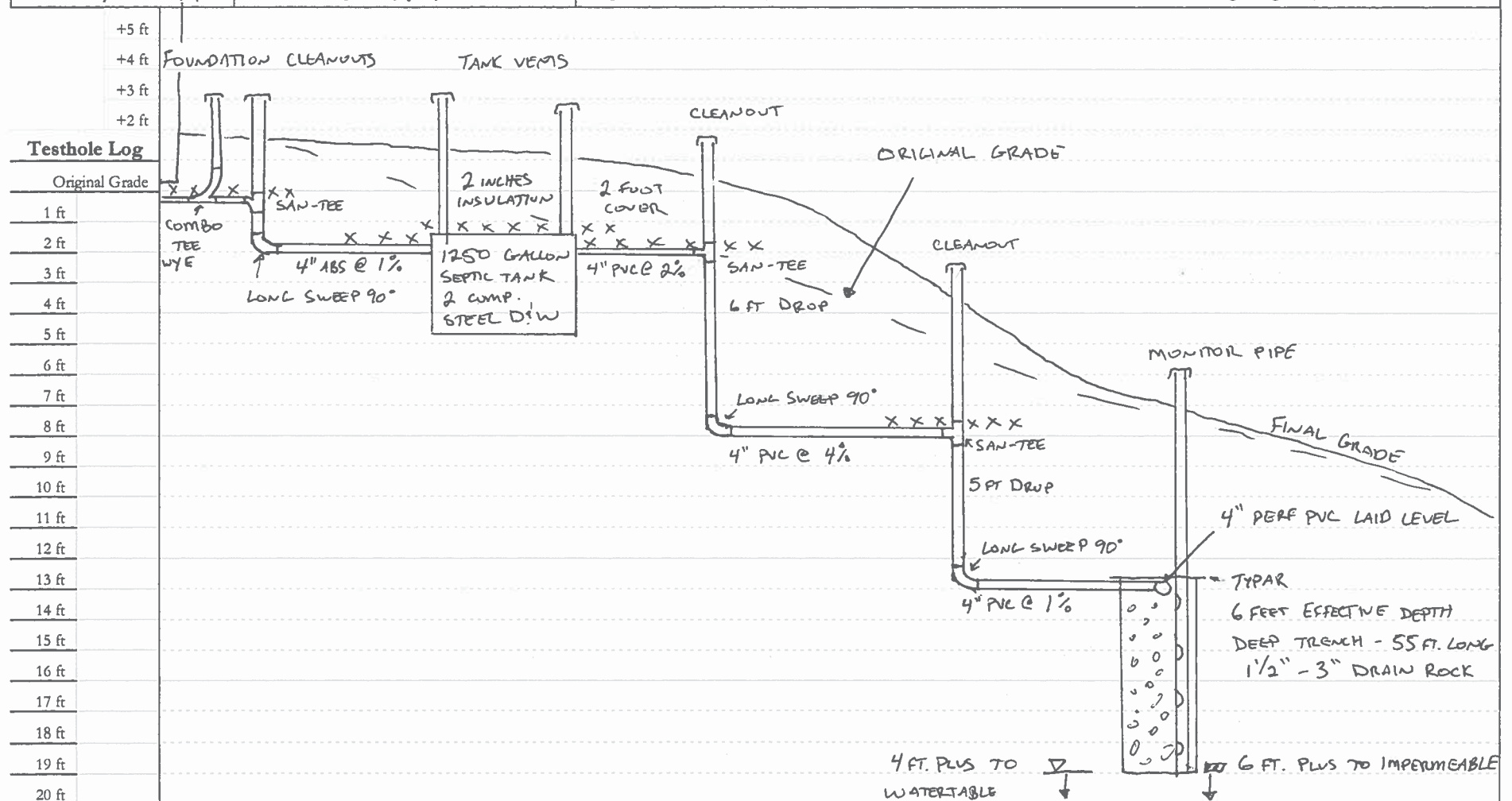
2. In the CROSS SECTION VIEW, the system drawing should be vertically to scale and correspond to the depth indicated by the testhole log. Label the depth of gravel and sand liners, if applicable, in soil absorption system. Show slopes and drops of sewer lines. Indicate soil(s) type, groundwater, and impermeable soils encountered in testhole.

Testhole Inspected by: BISHOP ENGINEERING

Groundwater/Seeps: ☐ Yes ☒ No At (feet below original grade):

Date: 8/6/2019 Testhole Depth: 12 FEET

Impermeable Soil (Clay/Bedrock/Permafrost): ☐ Yes ☒ No At (feet below original grade):





Address: PO Box 2501, Homer, AK 99603-2501 • Telephone: (907) 299-7609 • Website: www.bishop-engineering.com

TECHNICAL MEMORANDUM

Bayview Gardens Sub Addn No 1 Lot 42 Block 6 (375 Paintbrush Street, Homer) On-site Wastewater Absorption Field Study and Recommendations

A soil test pit was excavated, and one percolation test performed on the above referenced parcel on August 6, 2019 to determine the feasibility and design parameters for an on-site wastewater soil absorption system. The following observations were made during the site investigation:

1. Approximately 80 feet south of the residence under construction and at the toe of the driveway embankment, 18 inches consist of very loose, silty sand with roots, sod and some organics. From 18 inches below the ground surface (bgs) to 38 inches bgs, soil consists of loose silty sand with no organics. From 38 inches bgs to 132 inches bgs, soil consists of soft sandy silt with slightly increasing density with lower depth. From 132 inches bgs to the bottom of the test pit at 144 inches bgs, soil is very firm silt with clay in a blocky but fractured form.
2. Groundwater was not encountered in the test pit but there was rust mottling at 132 inches bgs indicating groundwater has likely existed at this depth in the past.
3. The sandy silt percolates at the rate of 2.6 minutes per inch.
4. Existing slope within the proposed absorption field area is slightly less than 25% down to the south.

Based upon the observations itemized above, the following soil absorption field design parameters are recommended:

1. The recommended soil absorption system consists of a deep trench with 6-foot effective depth with the invert of the perforated distribution pipe placed at the ground surface (bottom of drainrock no lower than 72 inches bgs).
2. Minimum side face absorptive area per bedroom shall be 150 square feet.
3. The residence is anticipated to have 4 bedrooms. Therefore, provide 600 square feet of side face area or install 50 feet of trench length based on the 6-foot effective depth.
4. Minimum septic tank size is 1250 gallons with a possible additional 250 gallons for food waste grinder.
5. Installation of the system, including septic tank, piping, cleanouts, inspection ports, monitor tubes, cover and insulation, and filter fabric shall adhere to the latest ADEC Installers Manual.



August 7, 2019

PERCOLATION TEST LOG - TEST HOLE NO. 1

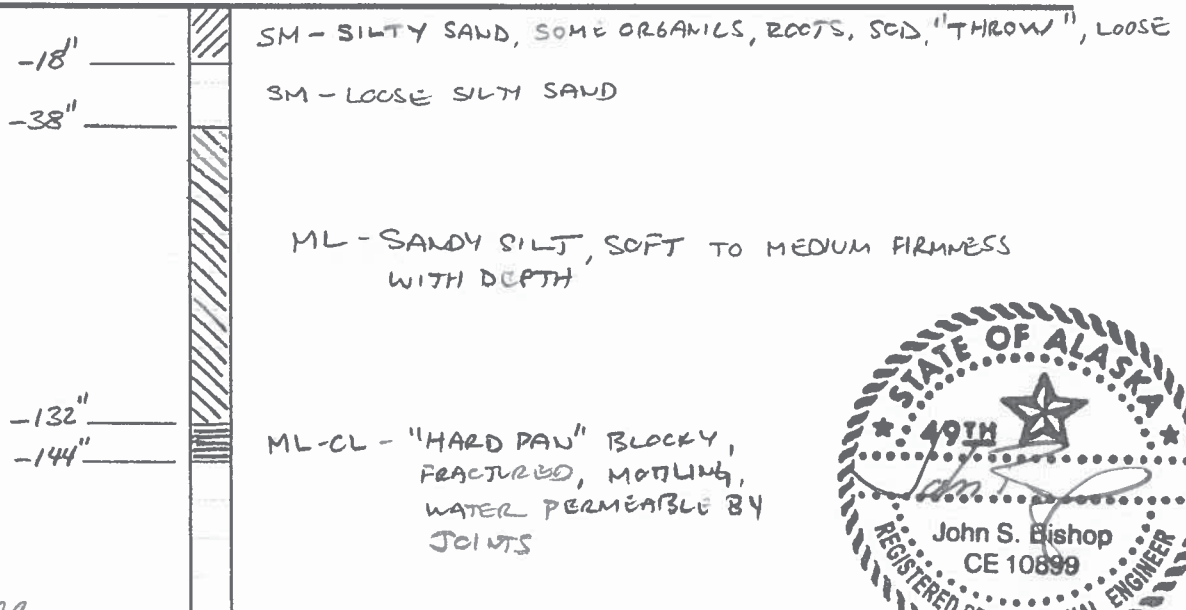
Property legal description: Bayview Gardens Sub Addn No 1 Lot 42 Block 6
Test performed by: PKR/John Bishop, PE
Date of test: 8/6/2019
Precipitation preceding 7 days: 0.0 inch

Depth of percolation test (inch bgs): 45

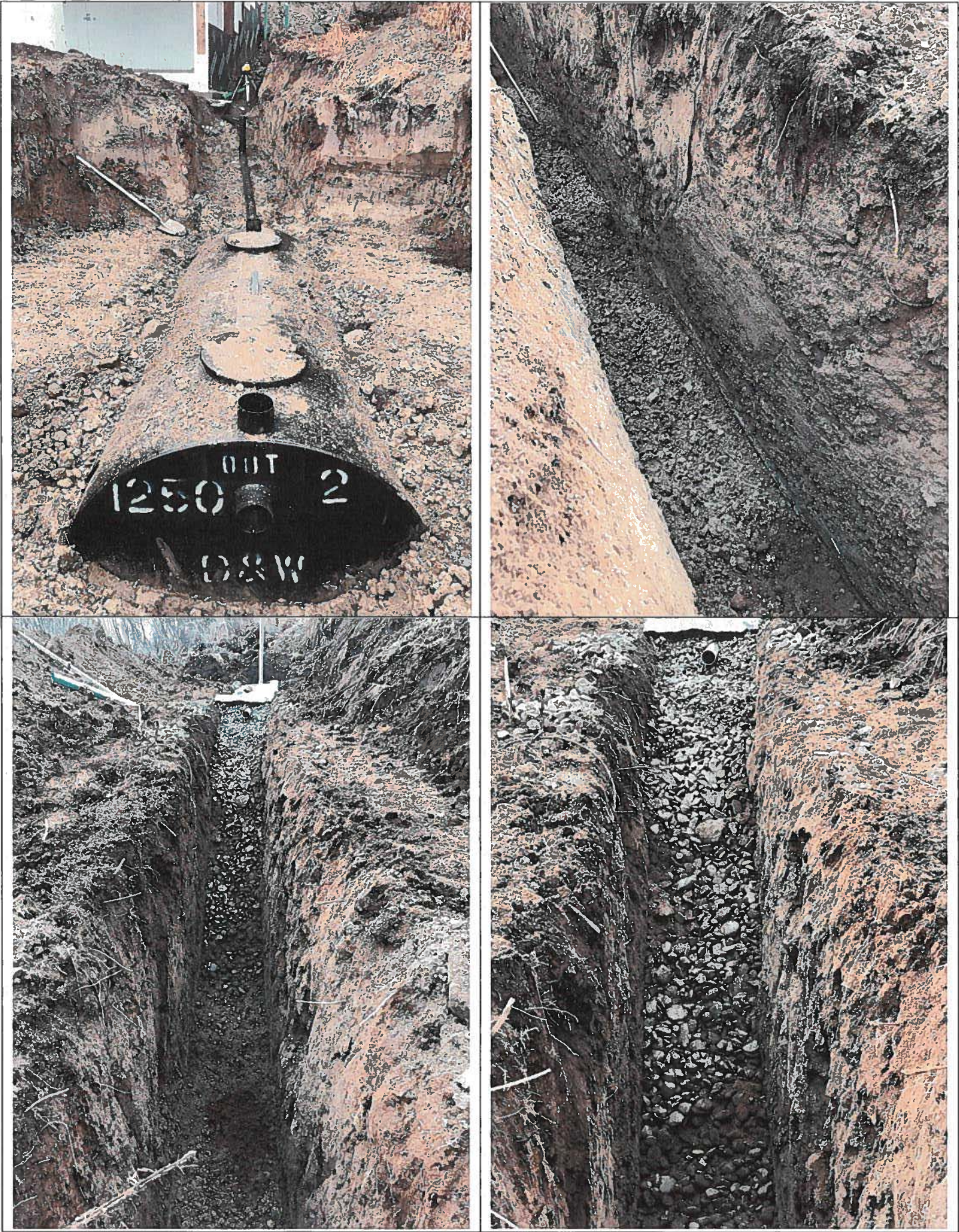
Hole diameter (inch): 7

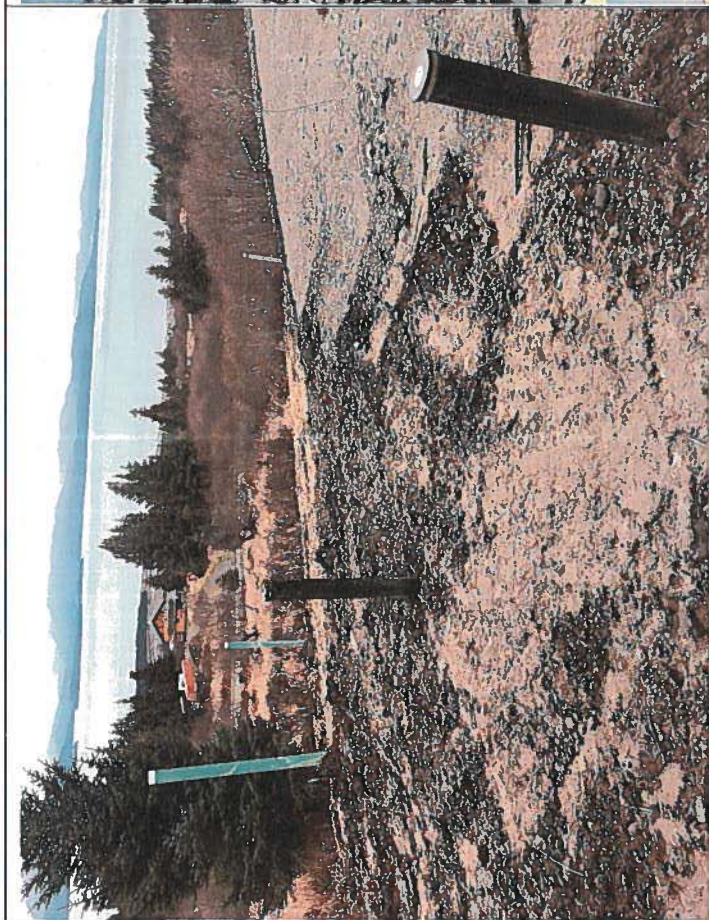
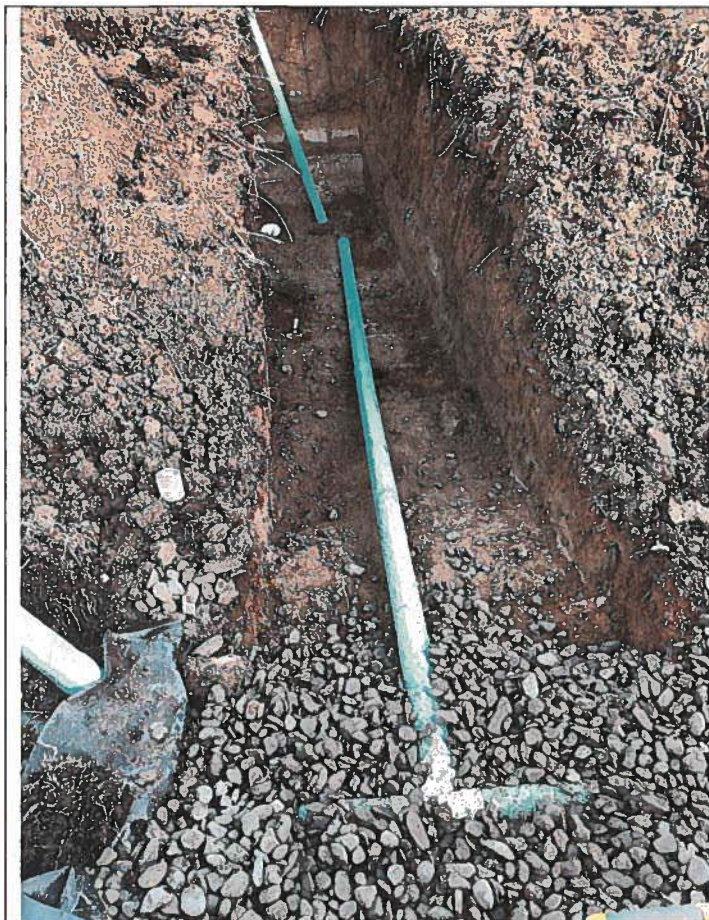
SOIL PROFILE

Ground line

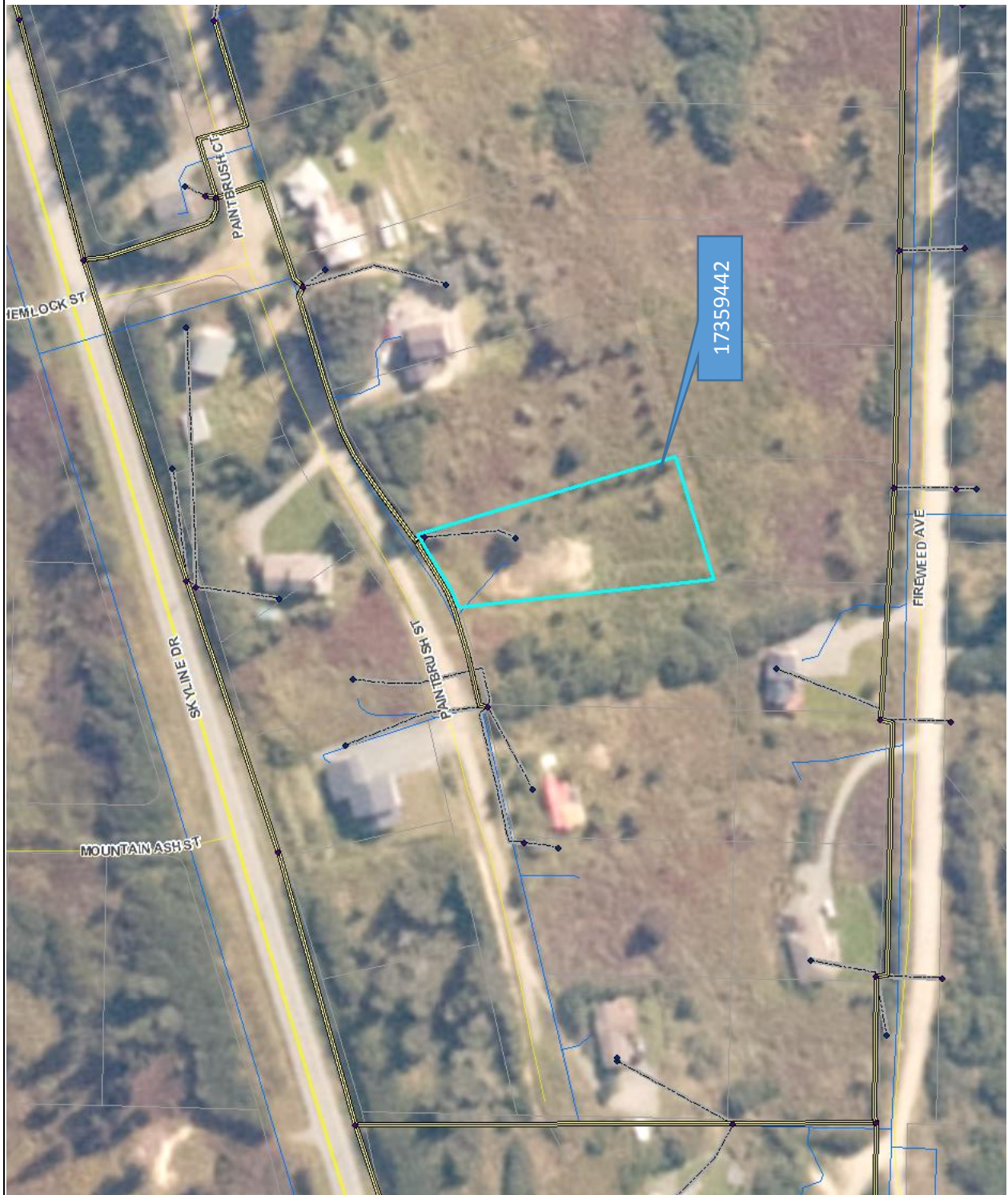
NO GROUNDWATER
ENCOUNTERED**PERCOLATION TEST RESULTS**

Start Time (hh:mm)	End Time (hh:mm)	Duration (min)	Water Level (in)		Δ in Level (inch)	Perc. Rate (min/inch)	Remarks
			Start	Finish			
12:58	1:01	3	14.000	15.750	1.750	1.7	
1:02	1:05	3	13.750	15.375	1.625	1.8	
1:06	1:09	3	14.063	15.375	1.312	2.3	
1:10	1:13	3	14.063	15.313	1.250	2.4	Steady State

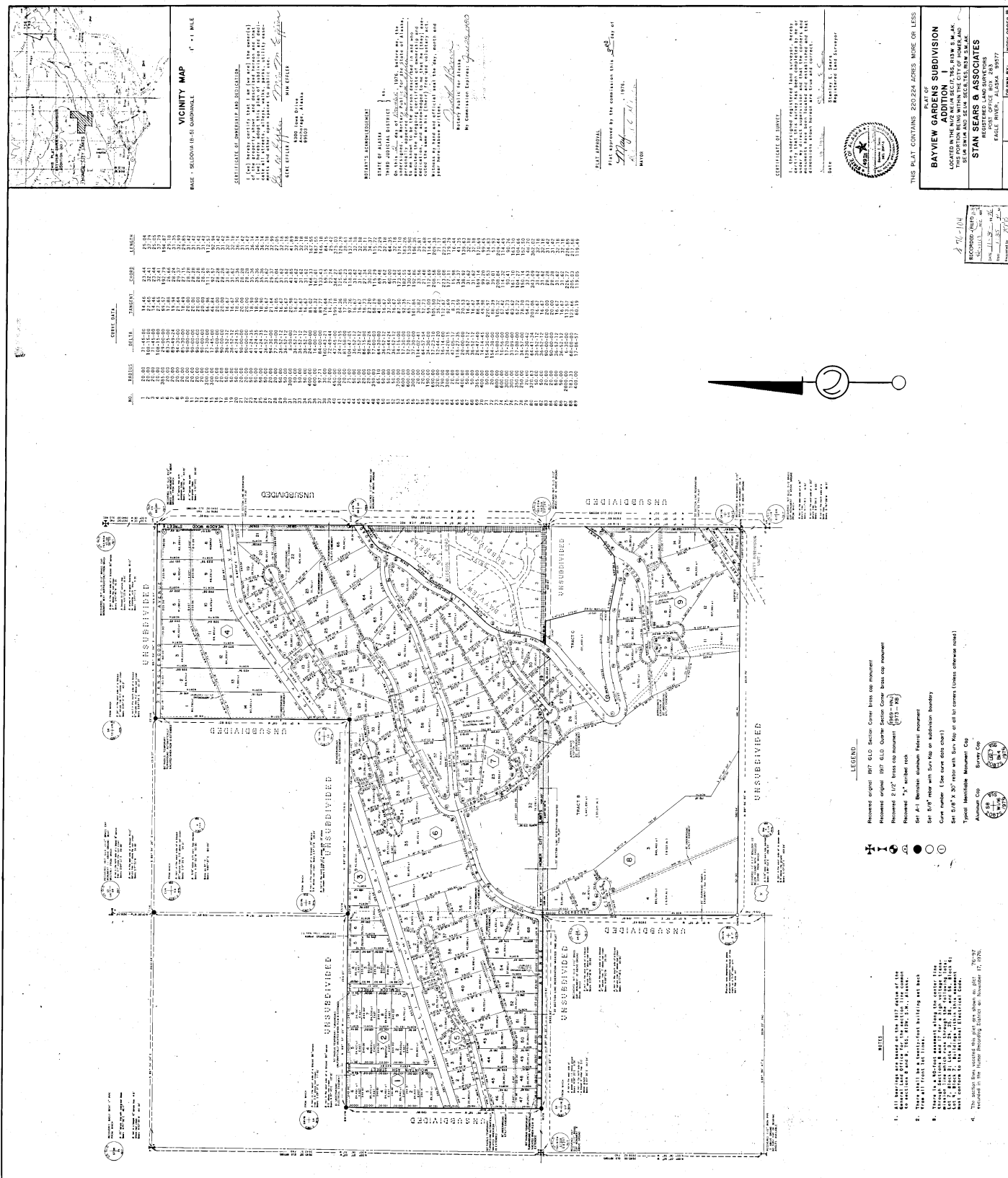




SUBJECT MAP



Assessor's Exhibits





58863

LEGAL DESCRIPTION:

ACRES: 0.66

PRIMARY OWNER
FREUND MATTHEW
FREUND DANIELLE
12 LAKERIDGE DR
GODDARD, KS 674

T 6S R 13W SEC 8 Seward Meridian HM 0760104 BAYVIEW
GARDENS SUB ADDN NO 1 LOT 42 BLK 6

Neighborhood: N
 210 Homer - Core Area

Property Class:
110 Residential Dwelling - single

TAG: 20 - HOMER CITY

375 PAINTBRUSH ST

173-594-42

Card R01

Residential Dwelling - single

EXEMPTION INFORMATION	VALUATION RECORD						
	Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land		57,200	79,200	86,000	89,300	89,300	90,100
Improvements		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>130,600</u>	<u>367,900</u>
Total		57,200	79,200	86,000	89,300	219,900	458,000

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdiRate	ExtValue	InfluenceCode	Description	\$ or %	AdiAmt	Value
Residential City/Residential	149	User Definable Land Formula	0.66	70,000	70,000	46,200	A	View Excellent	100	46,200	90,100
							K	P/Water Yes			
							S	Gravel Main			
							X	Elec Yes			
							P	Gas Yes			
							M	P/Sewer No	-5	-2,310	
ASSESSED LAND VALUE (Rounded) :											
										43,890	90,100

MEMOS

Building Notes

ASG 29

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

ORIGINAL

PHYSICAL CHARACTERISTICS

Style: 2 L FRAME
Occupancy: Single Family
Storey Height: 2.0
Finished Area: 2,000
Attic: None
Roofing:
Material: Metal
Type: Flat or Shed
Framing: Std for class
Pitch: Medium 5/12 to 8/12

FOUNDATION

Footing: Normal for class
Walls: Formed concrete

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance
2.0 Plywd sub Base Allowance
B Slab None

EXTERIOR COVER

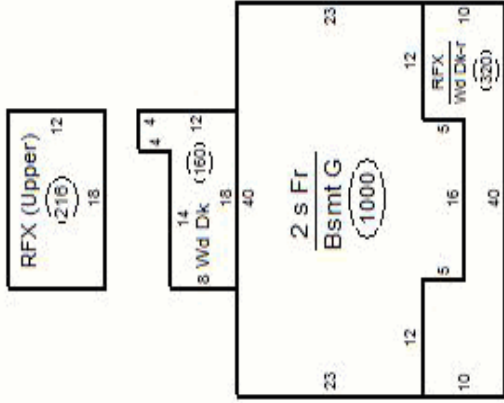
1.0 Wood siding
2.0 Wood siding
B None

INTERIOR WALLS

1.0 Normal for Class
2.0 Normal for Class
B None

HEATING AND PLUMBING

Primary Heat: Radiant-floor
2-Fxt.Baths: 0 0 Kit sink: 1 1
3-Fxt.Baths: 2 6 Water Htr: 1 1
4-Fxt.Baths: 1 4 Extra fix: 0
5-Fxt.Baths: 0 0 TOTAL fix: 12



Construction	BaseArea	floor FinArea	Value
Concrete	1000 B	0	28,790
Wood Frame	1000 2.0	1,000	91,020
Wood Frame	1000 1.0	1,000	120,970

TOTAL BASE 240,780

INTERIOR

Frame/Siding/Roof/Dorme	2,310
Loft/Cathedral	0
Interior finish	0
Basement finish	0
Heating	4,120
Plumbing	21,000
Fireplaces/woodstoves	0
Other (Ex.Liv, AC, Attic, ...)	5,530

TOTAL INT 32,960

EXT FEATURES

Description	Value
1 WDDK-R	5,060
2 RFX/	6,280
3 WDDK	2,940
4 RFX/	4,240

GARAGES

Att Garage	0
Att Carport	0
Bsmnt Garage:	0
Ext Features	18,520

TOTAL GAR/EXT FEAT 18,520

SUB-TOTAL 292,260

Quality Class/Gradi

G .90

173-594-42 R01

GRADE ADJUSTED VALUE (rounded) 263,030

SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Grade	Yr.Blt.	Const	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	% Comp	Value
D DWELL	2.0	G	2019	2020			0.00	0.00	0	0	0	263,030	1	0	0	0	100	138	100	359,400
01 DRIVE	0.00	Avg	3000	3000		2,000.00	2,000.00	2,000.00	0	0	1	2,000	0	0	0	0	0	0	100	2,000
02 SWL	0.00	Avg	3000	3000			0.00	0.00	0	0	1	6,500	0	0	0	0	0	0	100	6,500
TOTAL IMPROVEMENT VALUE (for this card)																				
357,900																				

TOTAL IMPROVEMENT VALUE (for this card)

367,900

SL
4/9/21

STR. OVERRIDE VALUE

Property Class			Occupancy			Type:	2L		
VA 100		Condo 140	Single Family	✓	Condo	Material:	Quality:		
VA(Lnd Imp)105		AB 190	Duplex		Townhouse	Frame:	✓	Cabin	G
RS 110	✓	CM VC 300	Triplex			Log		P	VG
RS 112		CM(LndImp) 305	4-6 Family		Yr Blt	2019	Mas	L	EX
RC 120		CM 350	Multi-family		Eff Yr	2020		F	HVI
MH 130		LH VA 600	Other		Pct.Comp.	100%		AV	✓
MH (only) 131		LH (LndImp) 605	Extra Living Units						
MH 132		Other	Designed		Converted				

Foundation		Roof		Roof Material		Heat		Plumbing	
Footings		Type		Built up		Hot Water		kitchen ①	water htr ①
Normal for class	✓	Gable		CompSh to 235		No Heat		2-fix	4-fixture ①
Piers - no wall		Gambrel		CompSh 240-260		Radiant Ceiling		3-fix ②	5-fixture
Mono slab		Flat or Shed	✓	Comp Roll		Radiant Floor		Extra fixtures	
None		A-Frame		Metal		✓	Electric BB	No Plumbing	
Foundation Walls		Complex		Other		Forced Air		✓ Special Plumbing	
Formed Concrete	✓			Shake-sh med		Space Heater		Hot Tub	
Piers - no wall		Pitch		Wood shingles				Sauna Bath (Interior)	
Chemonite		Low to 4/12	✓	Features - Basement & Monitor					
Cinder block		Med 5/12 - 8/12		Bsm't Garage		1C	2C (X)	3C	Fireplaces
Mono slab - no wall		High 9/12 & up		Egress Win #		Monitor		Fireplace M G	
None				MH Found. (Lin Ft)				Wood Stove	

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

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

[illegible]

NOTES:

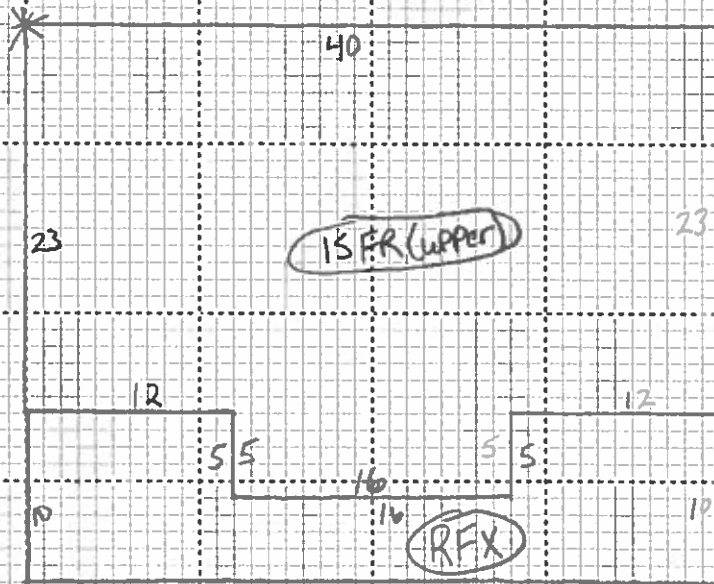
Quality reflects poor construction and lack of driveway + Garage utility

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

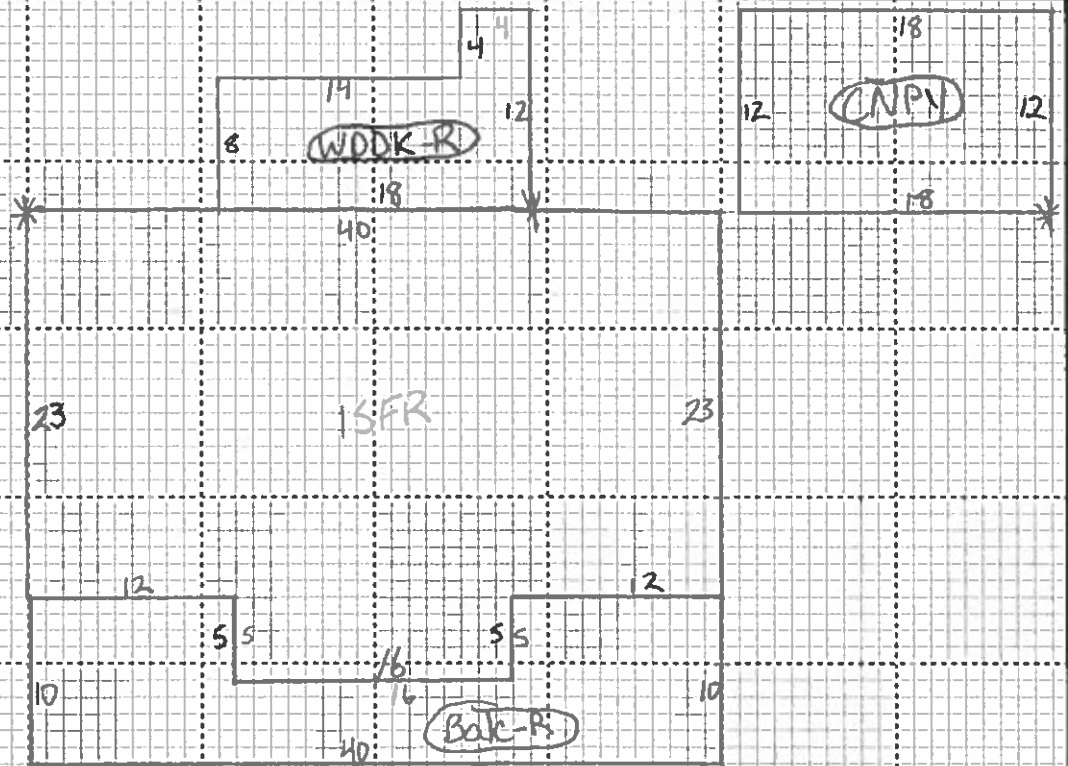
Size Ranges ➡	Cabin = 0 - 500 s.f.			Cottage = 501 - 800 s.f.			Res. = 801 - Infinity		
	mean = 70%			mean = 100%			mean = 135%		
QUALITY	LOW 65 - 75%	#	FAIR 80 - 90%	AVERAGE 95 - 105%	#	GOOD 110 - 120%	VERY GOOD 125 - 145%	EXCELLENT 150 - 180%	#
FLOOR COVER	NONE or low grade on subfloor (no padding, etc)	2.25 2.10 1.95	Below average grade covering on Subfloor	Average builder-grade floor covering	3.15 <u>3.00</u> 2.85	10 -20% above average grade floor covering	Very Good, upper-end floor coverings throughout	Excellent high-quality throughout	5.40 4.95 4.50
CABINETS & COUNTER TOPS	NONE or low grade (may be owner-built)	3.00 2.80 2.60	Below average commercial type	Average builder-grade	4.20 <u>4.00</u> 3.80	Upper end builder-grade quality (double vanities, etc)	Very Good cabinets and countertops (double vanities, etc)	Excellent high-quality throughout	7.20 6.60 6.00
KITCHEN APPLIANCES	NONE or low grade ROV only (no dishwasher, etc)	2.25 2.10 1.95	Below average builder-grade package	Average builder-grade package	3.15 <u>3.00</u> 2.85	Upper end builder-grade fixtures	Very Good, high quality appliance package	Excellent high-quality throughout	5.40 4.95 4.50
FIXTURES Plumbing/Lighting	NONE or low grade	2.25 2.10 1.95	Lower grade commercial type fixtures	Builder-grade stock item fixtures	3.15 <u>3.00</u> 2.85	Upper end quality doors and wood trim	Very Good grade plumbing & lighting fixtures throughout	Excellent high-quality throughout	5.40 4.95 4.50
INTERIOR Door/Window Trim	NONE, owner-built or photo finish	1.50 1.40 1.30	Mahogany doors and photo finish trim	Average wood doors and trim	2.10 <u>2.00</u> 1.90	Above average quality doors and wood trim	Very Good quality custom doors and sculptured good wood trim	Excellent high-quality, exotic woods, Hand-finished unique designs	3.60 3.30 3.00
INTERIOR Partition Walls	NONE or Plywood/OSB	7.50 7.00 6.50	Below average paneling / sheetrock	Textured sheetrock and/or average paneling	10.5 <u>10.0</u> 9.50	Textured sheetrock with good quality wallpaper and/or wood paneling	High quality wallpaper, wood paneling and/or wainscoting, etc	Excellent high quality wallpaper, wood paneling and/or wainscoting, etc	18.0 16.5 15.0
CEILINGS	NONE, Plywood/OSB or below 8' height	3.75 3.50 3.25	Acoustic tile or sheetrock and full 8' ceiling height	Textured sheetrock & standard 8' ceiling height	5.25 <u>5.00</u> 4.75	Textured sheetrock 9' or 10' ceiling height. Vaulted or cathedral ceiling	Same as before but may include good wood paneling on open-beam ceiling	Same as before but may be unique in design, detail and effect	9.00 8.25 7.50
WINDOW FENESTRATION	Minimal single-pane low grade sliders or non-opening	15.0 14.0 13.0	Smaller than average sliding or crank-out w/ storm windows	Ample average quality sliding or crank-out thermo pane	21.0 <u>20.0</u> 19.0	Good quality, larger than average. Some round, half-round, octagon, etc	Abundant Very Good quality windows (Low "E" reflective, etc)	Same as before but may be unique in design, detail and effect	36.0 33.0 30.0
OVERALL WORKMANSHIP	Low cost, poor quality workmanship and design. Below minimum standard. No design or detail	37.5 35.0 32.5	Below average workmanship but meets minimum standards. 2 X 4 construction. Minimal design	Average workmanship, meets or exceeds minimum standard. 2 X 6 construction	52.5 <u>50.0</u> 47.5	Above average workmanship with some attention to design and detail. 2 X 6 construction Energy Eff. Package	Very Good workmanship. Good attention to interior refinements and detail; exterior has some custom design and ornamentation	Excellent high quality workmanship, finishes and appointments and attention to detail. Unique in design, etc	90.0 82.5 75.0

100 PS

LEVEL 2

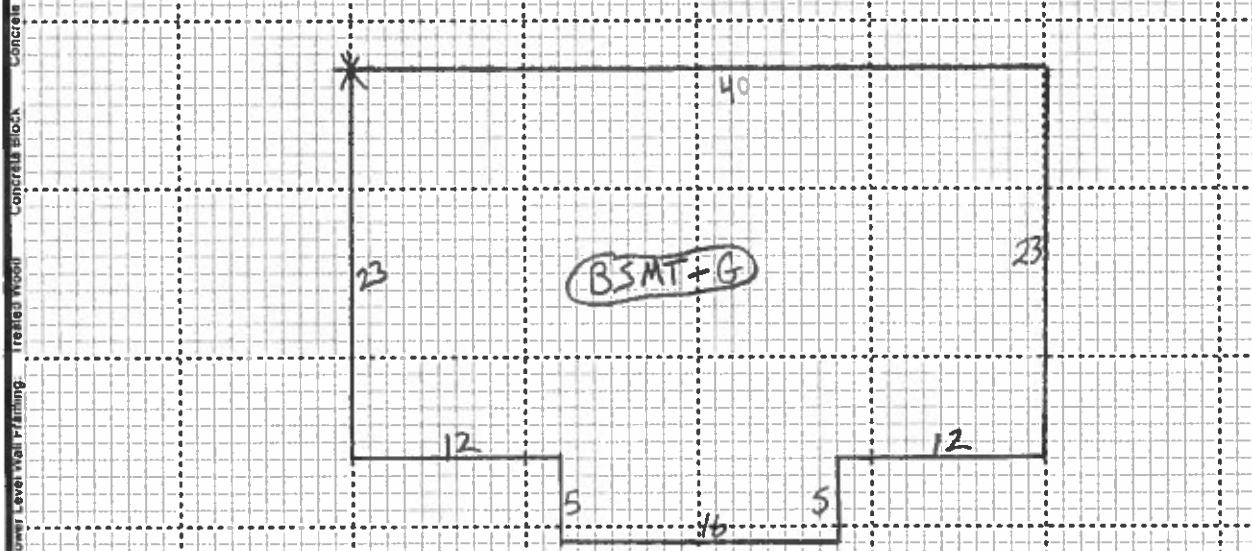


LEVEL 1



BELOW GRADE

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





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

173-594-42

Card R01

Assessor's Exhibit
2021

58863

375 PAINTBRUSH ST

ADMINISTRATIVE INFORMATION

Neighborhood:
11210 Homer - Core Area
Property Class:
1110 Residential Dwelling - single

TAG:
20 - HOMER CITY

LEGAL DESCRIPTION:

T 6S R 13W SEC 8 Seward Meridian HM 0760104 BAYVIEW
GARDENS SUB ADDN NO 1 LOT 42 BLK 6

ACRES: 0.66

PRIMARY OWNER
FREUND MATTHEW
FREUND DANIELLE
12 LAKERIDGE DR
GODDARD, KS 67052-9254

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	57,200	79,200	86,000	89,300	89,300	90,100
Improvements	0	0	0	0	130,600	317,500
Total	57,200	79,200	86,000	89,300	219,900	407,600

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential City/Residential	49 User Definable Land Formul		0.66	70,000	70,000	46,200	A View Excellent	100	46,200	90,100
							K P/Water Yes			
							S Gravel Main			
							X Elec Yes			
							P Gas Yes			
							M P/Sewer No	-5	-2,310	
ASSESSED LAND VALUE (Rounded) :									43,890	90,100

MEMOS

Building Notes
11/20 ERS EST FROM RD PER COVID-19
03/21 PD / PS QUALITY REFLECTS POOR CONSTRUCTION & LACK OF
DRIVEWAY / GARAGE UTILITY.

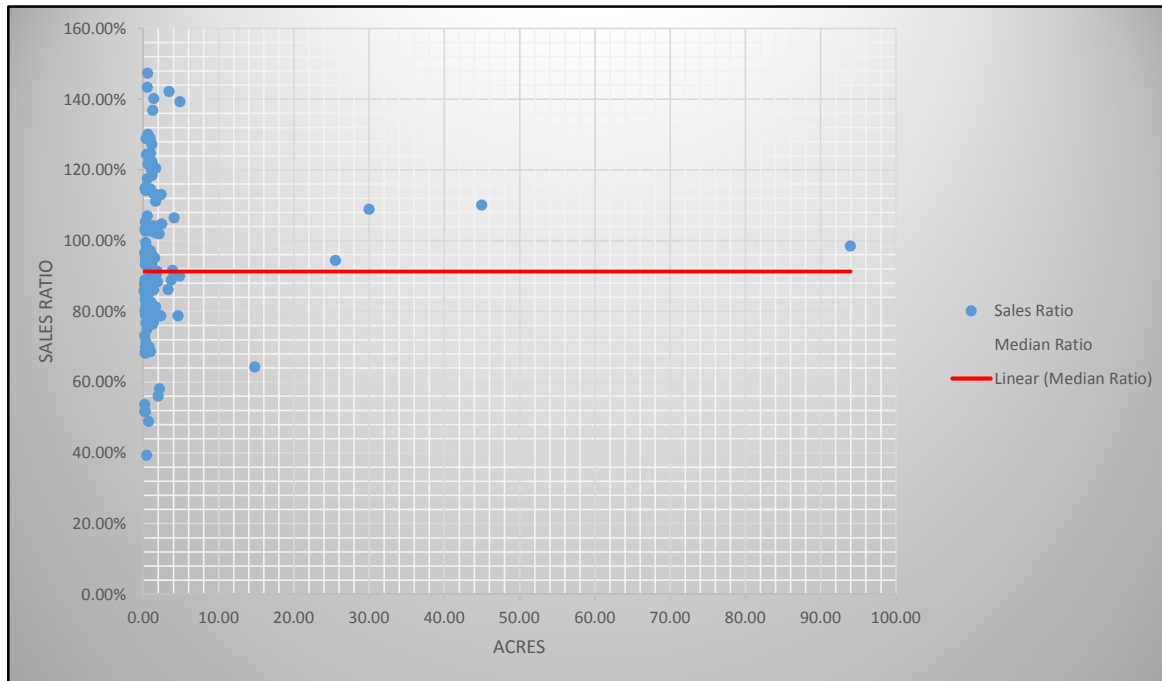
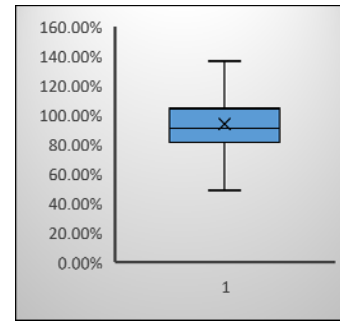
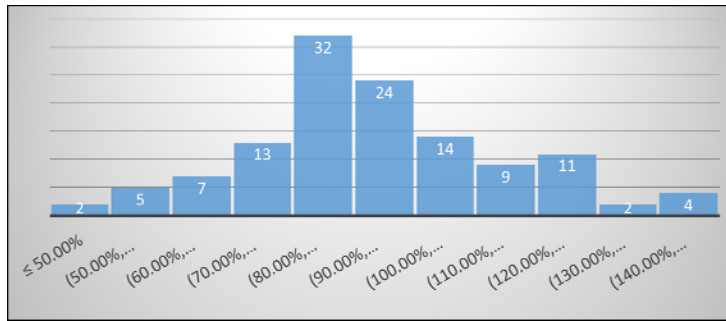
ASG 34

LAND INFLUENCES									
Community	Y	N	View	N	L	G	E	Street Access	
Gas			CCRs			Airstrip		Paved	Grv Maint
Electric			HOA			For Sale		PLAT	TRAIL
Public H2O			Hwy Fnt			Ag Right			WATERFRONT
Public Sewer			Easement			Other		Ocean	River
LAND TYPE	RR#20		OTHER:					Pond	Dedicated
TOPO	Steep		Ravine		Other				Wetlands

RECOMMENDED

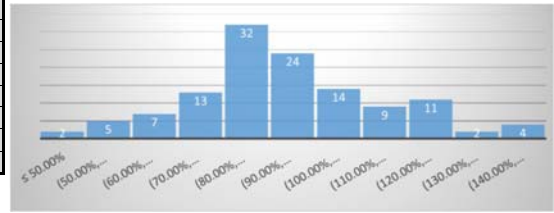
LAND SALES RATIO STUDY

Ratio Sum	115.65			Excluded	0
Mean	94.02%	Earliest Sale 11/9/2017		# of Sales	123
Median	91.27%	Latest Sale 10/12/2020		Total AV \$	10,460,100
Wtd Mean	91.57%	Outlier Information		Total SP \$	11,422,674
PRD:	1.03	Range	1.5	Minimum	39.27%
COD:	17.38%	Lower Boundary	47.24%	Maximum	147.25%
St. Dev	0.2093	Upper Boundary	139.12%	Min Sale Amt \$	10,000
COV:	22.26%			Max Sale Amt \$	740,000



LAND SALES RATIO STUDY

Ratio Sum	115.65	2.93	Excluded	0
Mean	94.02%	Earliest Sale 11/9/2017	# of Sales	123
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COD:	17.38%	Lower Boundary 47.24%	Maximum	147.25%
St. Dev	0.2093	Upper Boundary 139.12%	Min Sale Amt	\$ 10,000
COV:	22.26%		Max Sale Amt	\$ 740,000



NBH

neighborhooc	pxfer_date	lrn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2020 Cert	Lanc	Ratio
210	4/25/19	57974	17305443	1.24	\$ 38,200	\$ 39,900	2	V	\$37,700		95.74%
210	11/15/18	57977	17305446	1.21	\$ 37,900	\$ 31,000	2	V	\$37,500		122.26%
210	10/25/19	81670	17307107	1.68	\$ 53,000	\$ 44,000	2	C	\$52,600		120.45%
210	2/26/19	82602	17307108	1.66	\$ 52,900	\$ 47,600	2	V	\$52,400		111.13%
210	9/19/19	82224	17307113	3.76	\$ 40,000	\$ 45,000	2	V	\$39,600		88.89%
210	8/31/18	58031	17308005	1.46	\$ 125,000	\$ 120,000	2	C	\$123,900		104.17%
210	3/6/20	58034	17308008	1.11	\$ 116,400	\$ 113,500	2	C	\$115,300		102.56%
210	4/23/19	58038	17308012	1.31	\$ 124,200	\$ 109,500	2	C	\$123,100		113.42%
210	8/30/19	58046	17308020	1.06	\$ 115,100	\$ 130,000	2	C	\$114,000		88.54%
210	12/9/19	58047	17308021	1.27	\$ 120,600	\$ 158,000	2	Z	\$119,500		76.33%
210	10/11/18	58058	17308032	1.21	\$ 23,300	\$ 25,000	2	C	\$23,000		93.20%
210	5/11/18	58062	17308036	1.42	\$ 107,200	\$ 76,500	2	Z	\$103,400		140.13%
210	8/9/18	58285	17324112	1.08	\$ 7,900	\$ 10,000	2	C	\$7,800		79.00%
210	1/9/18	58324	17324151	1.55	\$ 80,800	\$ 85,000	2	V	\$80,100		95.06%
210	4/15/20	58819	17359302	0.48	\$ 83,100	\$ 86,000	2	C	\$82,100		96.63%
210	5/25/18	58821	17359304	0.53	\$ 85,200	\$ 68,500	2	C	\$84,200		124.38%
210	3/2/18	58835	17359414	0.54	\$ 83,400	\$ 78,000	2	C	\$82,700		106.92%
210	8/17/20	58854	17359433	0.91	\$ 83,500	\$ 97,550	2	C	\$82,700		85.60%
210	2/5/19	58866	17359445	0.65	\$ 89,700	\$ 69,000	2	V	\$88,900		130.00%
210	10/12/20	59187	17369001	1.03	\$ 46,700	\$ 45,000	2	C	\$46,300		103.78%
210	9/25/20	59195	17369010	2.39	\$ 45,200	\$ 40,000	2	V	\$44,800		113.00%
210	6/25/18	59410	17402306	0.92	\$ 58,000	\$ 45,000	2	C	\$57,400		128.89%
210	6/27/18	59411	17402307	1.06	\$ 60,100	\$ 50,000	2	C	\$59,600		120.20%
210	7/9/20	59434	17403001	1.64	\$ 111,300	\$ 109,000	2	V	\$110,200		102.11%
210	2/27/20	104589	17403034	3.33	\$ 123,200	\$ 143,000	2	Z	\$122,000		86.15%
210	9/11/20	59482	17404030	4.90	\$ 52,900	\$ 38,000	2	C	\$52,400		139.21%
210	8/29/18	59577	17405216	1.86	\$ 84,700	\$ 92,800	2	Z	\$83,900		91.27%
210	11/13/17	98087	17405901	0.97	\$ 76,700	\$ 79,000	2	V	\$75,900		97.09%
210	2/15/19	98096	17405910	0.51	\$ 64,800	\$ 79,900	2	V	\$64,200		81.10%
210	4/30/18	98110	17405924	1.14	\$ 106,600	\$ 130,000	2	V	\$105,600		82.00%
210	11/9/17	98117	17405931	0.97	\$ 76,700	\$ 79,900	2	C	\$75,900		95.99%
210	1/17/20	82934	17406301	1.38	\$ 78,400	\$ 102,000	2	V	\$105,500		76.86%
210	6/26/19	59703	17408006	3.92	\$ 121,300	\$ 132,500	2	Z	\$83,600		91.55%
210	5/3/19	101294	17409030	1.04	\$ 52,000	\$ 50,000	2	V	\$51,500		104.00%
210	10/22/19	59792	17411218	1.19	\$ 83,500	\$ 70,500	2	Z	\$82,800		118.44%
210	12/20/18	59807	17411306	1.00	\$ 46,400	\$ 40,500	2	C	\$45,900		114.57%
210	12/1/17	94709	17412029	0.99	\$ 51,400	\$ 56,400	2	V	\$50,900		91.13%
210	4/16/18	59852	17413023	0.73	\$ 68,900	\$ 141,000	2	Z	\$68,200		48.87%
210	7/30/18	82870	17421040	93.95	\$ 629,800	\$ 640,000	2	C	\$626,700		98.41%
210	5/14/18	60251	17427002	0.55	\$ 58,700	\$ 50,000	2	C	\$58,100		117.40%
210	11/6/19	60265	17427016	0.61	\$ 58,900	\$ 40,000	2	V	\$67,200		147.25%
210	4/5/19	60331	17429410	1.17	\$ 101,800	\$ 80,000	2	C	\$100,900		127.25%
210	10/22/19	60683	17445016	0.97	\$ 51,100	\$ 41,000	2	Z	\$50,600		124.63%
210	11/8/19	91997	17501065	3.46	\$ 99,500	\$ 70,000	2	V	\$98,600		142.14%
210	7/30/19	92000	17501068	4.11	\$ 91,500	\$ 86,000	2	C	\$90,500		106.40%
210	10/25/19	60785	17502059	1.26	\$ 82,100	\$ 60,000	2	C	\$75,900		136.83%
210	4/11/19	61028	17508110	4.65	\$ 161,300	\$ 205,000	2	C	\$121,800		78.68%
210	2/20/19	61204	17510208	0.31	\$ 60,800	\$ 59,200	2	C	\$60,200		102.70%
210	2/14/20	106812	17510253	25.56	\$ 438,800	\$ 465,000	2	C	\$199,400		94.37%
210	12/19/17	61222	17510310	0.24	\$ 56,800	\$ 65,000	2	V	\$56,300		87.38%
210	3/29/18	61240	17510328	0.25	\$ 57,400	\$ 49,999	2	C	\$57,000		114.80%
210	2/20/18	61246	17510334	0.28	\$ 47,400	\$ 45,000	2	C	\$46,800		105.33%
210	4/10/18	61266	17510354	0.31	\$ 60,800	\$ 63,000	2	C	\$60,200		96.51%
210	4/24/19	61312	17511302	0.23	\$ 35,100	\$ 40,000	2	V	\$34,800		87.75%
210	12/10/19	61341	17511415	0.23	\$ 38,600	\$ 45,000	2	C	\$38,300		85.78%
210	4/19/18	61396	17512402	0.23	\$ 35,100	\$ 48,000	2	C	\$34,800		73.13%
210	4/20/18	61819	17524017	2.46	\$ 125,600	\$ 120,000	2	C	\$124,300		104.67%
210	6/22/18	61820	17524018	2.13	\$ 127,300	\$ 125,000	2	C	\$126,100		101.84%
210	4/4/18	61880	17524155	0.37	\$ 43,800	\$ 61,500	2	C	\$33,500		71.22%
210	7/27/18	61947	17526020	0.42	\$ 41,100	\$ 40,000	2	C	\$40,700		102.75%
210	6/25/18	94008	17527039	0.25	\$ 35,900	\$ 52,500	2	C	\$35,600		68.38%
210	6/21/19	106001	17527048	0.32	\$ 38,300	\$ 56,251	2	C	\$37,900		68.09%
210	6/25/18	91922	17529066	2.00	\$ 42,000	\$ 75,000	2	C	\$41,500		56.00%
210	12/28/17	62083	17701001	45.00	\$ 814,300	\$ 740,000	2	C	\$267,500		110.04%
210	6/28/19	62185	17702046	0.83	\$ 46,600	\$ 66,700	2	Z	\$46,200		69.87%
210	8/28/19	105949	17702104	0.46	\$ 96,800	\$ 109,000	2	C	\$95,900		88.81%
210	12/11/18	105950	17702105	0.31	\$ 87,400	\$ 100,000	2	C	\$86,500		87.40%
210	7/14/20	105951	17702106	0.26	\$ 83,500	\$ 104,000	2	V	\$82,600		80.29%
210	5/24/19	105953	17702108	0.33	\$ 88,800	\$ 105,000	2	C	\$87,900		84.57%
210	6/18/19	105954	17702109	0.52	\$ 99,800	\$ 105,000	2	C	\$98,900		95.05%
210	6/24/20	105958	17702113	0.36	\$ 90,900	\$ 109,000	2	C	\$89,900		83.39%
210	1/25/19	105959	17702114	0.26	\$ 83,500	\$ 94,000	2	C	\$82,600		88.83%
210	8/24/20	105960	17702115	0.30	\$ 86,700	\$ 104,000	2	V	\$85,800		83.37%
210	4/30/19	105961	17702116	0.48	\$ 98,000	\$ 100,000	2	V	\$96,800		98.00%
210	11/15/19	105962	17702117	0.39	\$ 92,700	\$ 99,000	2	V	\$91,800		93.64%
210	5/29/19	105963	17702118	0.34	\$ 89,500	\$ 90,000	2	C	\$88,600		99.44%

LAND SALES RATIO STUDY

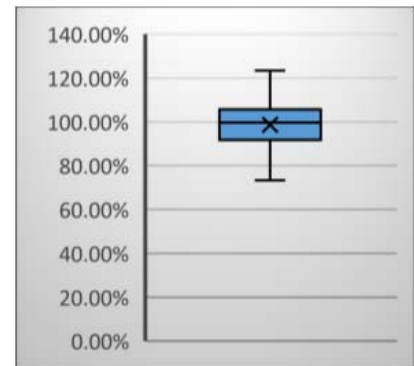
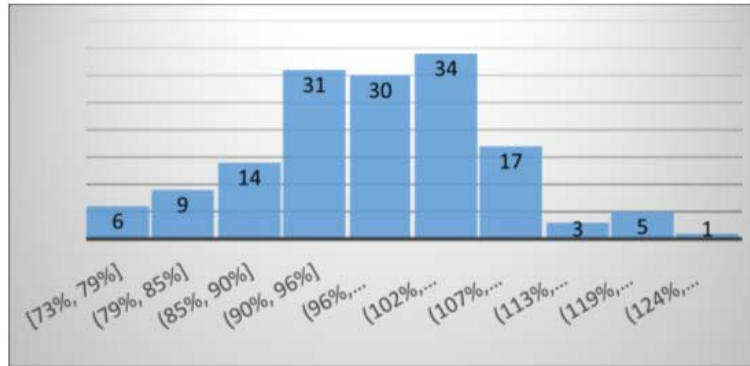
neighborhooc	pxfer_date	lrsn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2020 Cert	Lanc	Ratio
210	12/21/18	105964	17702119	0.40	\$ 93,400	\$ 100,000	2	C	\$92,500		93.40%
210	8/21/20	105965	17702120	0.34	\$ 89,500	\$ 95,000	2	V	\$88,600		94.21%
210	6/24/20	90443	17705311	0.20	\$ 27,100	\$ 52,500	2	C	\$26,900		51.62%
210	5/3/19	62337	17705403	0.46	\$ 42,100	\$ 45,000	2	C	\$41,700		93.56%
210	12/9/19	62447	17709207	0.52	\$ 41,200	\$ 55,000	2	C	\$40,900		74.91%
210	11/21/19	62464	17710114	0.14	\$ 34,000	\$ 39,700	2	Z	\$33,700		85.64%
210	6/6/19	62876	17717318	1.90	\$ 91,400	\$ 103,500	2	C	\$90,500		88.31%
210	4/12/19	62892	17717417	0.32	\$ 38,300	\$ 55,000	2	C	\$37,900		69.64%
210	5/31/19	62906	17717431	0.96	\$ 40,800	\$ 59,500	2	C	\$40,400		68.57%
210	9/24/18	62925	17717612	0.32	\$ 38,300	\$ 48,500	2	Z	\$37,900		78.97%
210	5/31/19	62942	17717807	0.49	\$ 42,800	\$ 109,000	2	C	\$42,400		39.27%
210	4/20/18	63292	17730105	1.65	\$ 101,600	\$ 125,000	2	C	\$100,500		81.28%
210	8/9/18	63338	17730231	0.37	\$ 43,800	\$ 34,000	2	C	\$43,300		128.82%
210	3/30/18	63375	17730277	0.28	\$ 33,300	\$ 35,000	2	C	\$32,900		95.14%
210	7/18/18	63440	17732019	0.23	\$ 38,600	\$ 40,000	2	C	\$38,300		96.50%
210	4/24/18	63470	17901024	2.33	\$ 41,700	\$ 53,000	2	C	\$41,300		78.68%
210	2/20/20	63475	17901029	14.84	\$ 172,100	\$ 268,000	2	C	\$128,500		64.22%
210	3/6/18	63478	17902005	30.00	\$ 119,700	\$ 110,000	2	C	\$118,600		108.82%
210	2/28/19	63503	17902046	1.39	\$ 64,500	\$ 75,000	2	C	\$63,900		86.00%
210	2/4/20	63504	17902048	1.75	\$ 113,200	\$ 125,000	2	C	\$82,600		90.56%
210	8/6/20	88634	17902105	0.23	\$ 45,600	\$ 85,000	2	C	\$45,200		53.65%
210	6/28/19	88638	17902109	0.29	\$ 67,100	\$ 72,000	2	C	\$66,600		93.19%
210	7/8/19	88639	17902110	0.29	\$ 67,100	\$ 130,000	2	C	\$66,600		51.62%
210	6/8/18	88641	17902112	0.46	\$ 54,700	\$ 62,000	2	C	\$54,200		88.23%
210	7/10/18	88642	17902113	0.39	\$ 52,400	\$ 58,900	2	C	\$51,900		88.96%
210	6/28/19	88643	17902114	0.38	\$ 52,000	\$ 63,650	2	C	\$51,600		81.70%
210	6/26/20	88644	17902115	0.36	\$ 51,400	\$ 64,966	2	C	\$50,800		79.12%
210	6/19/20	88654	17902125	0.46	\$ 75,800	\$ 110,000	2	C	\$75,100		68.91%
210	8/23/18	88654	17902125	0.46	\$ 75,800	\$ 87,000	2	C	\$75,100		87.13%
210	9/20/19	88655	17902126	0.46	\$ 96,800	\$ 99,000	2	C	\$95,900		97.78%
210	6/13/19	92332	17902134	0.38	\$ 92,000	\$ 119,900	2	C	\$91,300		76.73%
210	4/23/18	92336	17902138	0.46	\$ 75,800	\$ 61,000	2	V	\$75,100		124.26%
210	5/18/18	92337	17902139	0.46	\$ 75,800	\$ 90,000	2	C	\$75,100		84.22%
210	5/18/18	92338	17902140	0.46	\$ 75,800	\$ 90,000	2	C	\$75,100		84.22%
210	6/17/20	92341	17902143	0.36	\$ 51,400	\$ 45,000	2	C	\$70,400		114.22%
210	5/18/20	92342	17902144	0.42	\$ 53,400	\$ 65,000	2	V	\$52,900		82.15%
210	3/15/18	92346	17902148	0.34	\$ 70,000	\$ 88,000	2	C	\$69,300		79.55%
210	2/28/20	63551	17903021	4.85	\$ 85,400	\$ 95,000	2	V	\$123,000		89.89%
210	5/13/19	63599	17904004	0.54	\$ 43,000	\$ 30,000	2	C	\$42,600		143.33%
210	8/7/20	63641	17906302	0.63	\$ 50,300	\$ 41,358	2	Z	\$72,300		121.62%
210	6/14/19	63999	17919301	1.63	\$ 131,600	\$ 165,000	2	C	\$130,300		79.76%
210	7/20/18	64135	17924011	0.92	\$ 30,200	\$ 36,500	2	C	\$30,600		82.74%
210	1/22/18	64166	17927002	0.24	\$ 28,400	\$ 27,500	2	C	\$28,200		103.27%
210	4/19/18	104567	17927023	0.26	\$ 36,300	\$ 42,000	2	C	\$35,900		86.43%
210	8/13/18	91113	17930043	0.47	\$ 38,100	\$ 44,500	2	Z	\$37,700		85.62%
210	8/12/19	97009	17936026	2.19	\$ 174,200	\$ 300,000	2	V	\$172,500		58.07%
210	9/14/18	64454	17938017	0.53	\$ 48,100	\$ 55,000	2	V	\$47,500		87.45%

NBH # 210

HT SFR

POST

RATIO SUM:	147.93		2.76	# OF SALES:	150
MEAN:	98.62%	Earliest Sale	12/4/2017	TOTAL AV:	\$ 46,498,700
MEDIAN:	99.57%	Latest Sale	9/8/2020	TOTAL SP:	\$ 47,007,025
WTD MEAN:	98.92%	Outlier Information		MINIMUM:	73.38%
PRD:	99.70%	Range	1.5	MAXIMUM:	129.87%
COD:	8.35%	Lower Boundary	70.95%	MIN SALE AMT:	\$ 169,000
St. Dev:	10.50%	Upper Boundary	126.33%	MAX SALE AMT:	\$ 800,000
COV:	10.65%				



RATIO STUDY

RATIO SUM:	147.93	2.76		# OF SALES:	150
MEAN:	98.62%	Earliest Sale	12/4/2017	TOTAL AV:	\$ 46,498,700
MEDIAN:	99.57%	Latest Sale	9/8/2020	TOTAL SP:	\$ 47,007,025
WTD MEAN:	98.92%	Outlier Info		MINIMUM:	73.38%
PRD:	99.70%	Range	1.50	MAXIMUM:	129.87%
COD:	8.35%	Lower Bound	70.95%	N SALE AMT:	\$ 169,000
St. Dev:	0.1050	Upper Bound	126.33%	X SALE AMT:	\$ 800,000
COV:	10.65%				\$

SALE DATE:	2021
HOUSE TYPE:	SFR
MKT AREA:	210
	POST

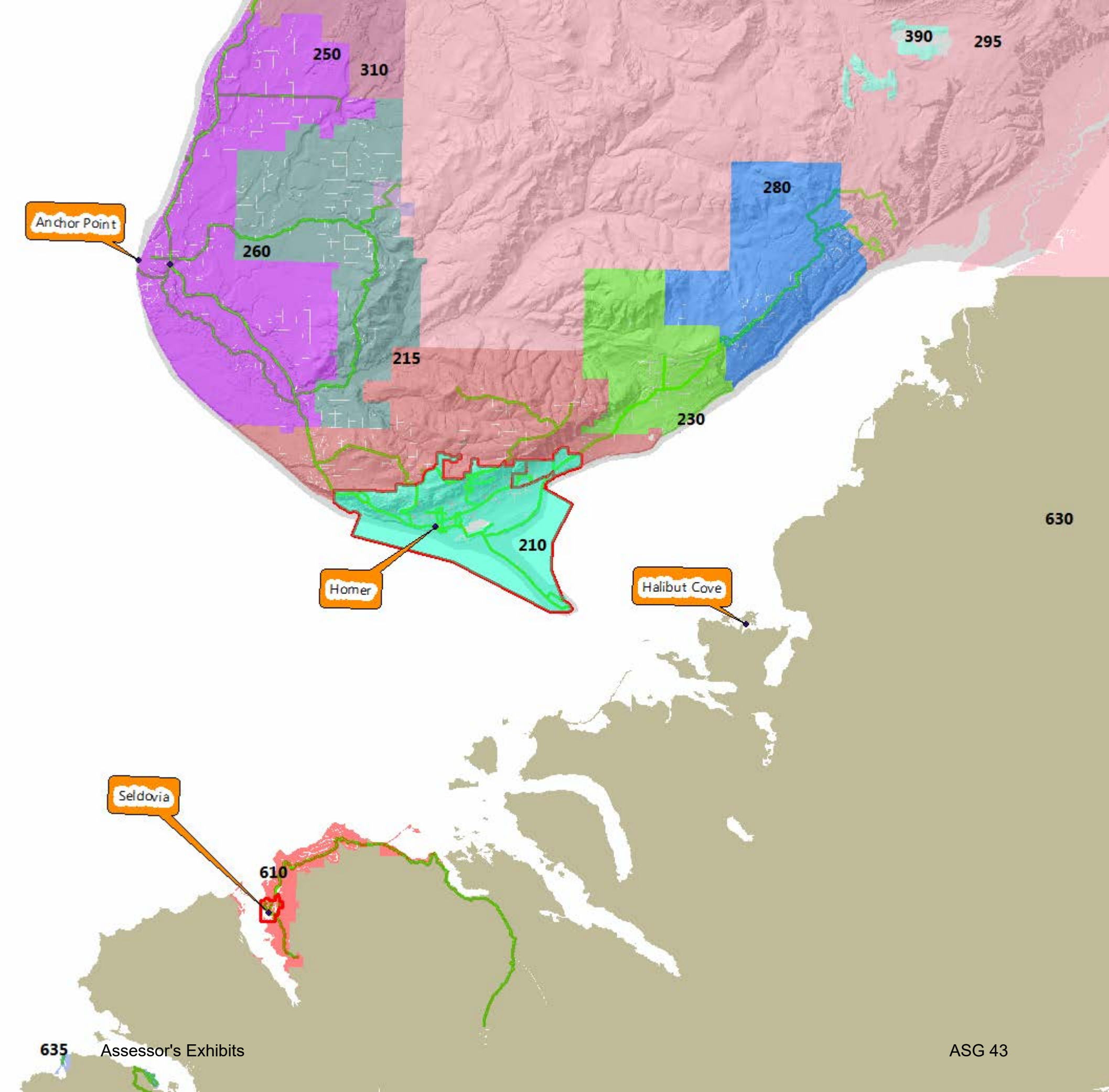
PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17305427	210	\$ 324,500	\$ 40,100	\$ 364,600	\$ 314,000	116.11%	11	5/8/2018	A+
17305433	210	\$ 244,200	\$ 38,800	\$ 283,000	\$ 297,900	95.00%	21	3/2/2018	A+
17305441	210	\$ 279,300	\$ 40,000	\$ 319,300	\$ 301,000	106.08%	11	6/15/2018	G-
17305447	210	\$ 206,000	\$ 37,800	\$ 243,800	\$ 250,000	97.52%	41	5/4/2018	A+
17307112	210	\$ 249,300	\$ 60,200	\$ 309,500	\$ 279,900	110.58%	11	9/20/2019	G-
17307116	210	\$ 276,100	\$ 65,100	\$ 341,200	\$ 319,000	106.96%	21	12/14/2018	A+
17308009	210	\$ 543,200	\$ 119,700	\$ 662,900	\$ 605,000	109.57%	21	4/27/2018	G+
17308013	210	\$ 437,600	\$ 125,200	\$ 562,800	\$ 617,000	91.22%	25	6/14/2019	G+
17324018	210	\$ 265,200	\$ 36,900	\$ 302,100	\$ 245,000	123.31%	21	12/12/2017	A
17324106	210	\$ 163,500	\$ 47,500	\$ 211,000	\$ 235,000	89.79%	11	4/24/2019	A+
17324137	210	\$ 183,200	\$ 47,100	\$ 230,300	\$ 191,000	120.58%	11	4/30/2018	A+
17324138	210	\$ 227,100	\$ 48,200	\$ 275,300	\$ 285,000	96.60%	21	6/9/2020	G-
17324147	210	\$ 222,700	\$ 46,700	\$ 269,400	\$ 285,000	94.53%	21	11/20/2019	G+
17348010	210	\$ 258,500	\$ 70,800	\$ 329,300	\$ 379,000	86.89%	21	10/11/2019	A+
17359421	210	\$ 325,100	\$ 79,800	\$ 404,900	\$ 389,000	104.09%	11	9/28/2018	G-
17359434	210	\$ 654,000	\$ 87,600	\$ 741,600	\$ 799,000	92.82%	11	1/10/2020	G+
17359463	210	\$ 551,200	\$ 100,400	\$ 651,600	\$ 650,000	100.25%	41	7/19/2019	VG-
17359509	210	\$ 431,500	\$ 89,700	\$ 521,200	\$ 496,500	104.97%	11	2/4/2020	G+
17359512	210	\$ 237,100	\$ 99,800	\$ 336,900	\$ 400,000	84.23%	21	9/8/2020	G
17365011	210	\$ 201,700	\$ 99,100	\$ 300,800	\$ 329,000	91.43%	11	7/22/2019	A+
17365012	210	\$ 302,800	\$ 85,300	\$ 388,100	\$ 389,000	99.77%	21	5/24/2019	G
17369012	210	\$ 227,600	\$ 33,600	\$ 261,200	\$ 259,000	100.85%	11	4/26/2019	G-
17369046	210	\$ 213,000	\$ 49,700	\$ 262,700	\$ 302,500	86.84%	41	6/4/2018	G
17369049	210	\$ 269,900	\$ 45,600	\$ 315,500	\$ 325,000	97.08%	41	8/7/2019	A
17369076	210	\$ 214,300	\$ 26,300	\$ 240,600	\$ 259,900	92.57%	11	3/20/2020	A+
17372001	210	\$ 242,200	\$ 47,200	\$ 289,400	\$ 250,000	115.76%	41	9/11/2018	G-
17403031	210	\$ 227,000	\$ 90,200	\$ 317,200	\$ 355,000	89.35%	41	9/5/2018	G-
17405053	210	\$ 249,800	\$ 78,600	\$ 328,400	\$ 322,000	101.99%	31	10/29/2018	A+
17405219	210	\$ 179,800	\$ 54,500	\$ 234,300	\$ 232,000	100.99%	21	7/9/2018	A
17405228	210	\$ 258,000	\$ 50,900	\$ 308,900	\$ 310,000	99.65%	21	4/30/2019	G
17405909	210	\$ 218,300	\$ 64,800	\$ 283,100	\$ 355,000	79.75%	11	3/24/2020	A+
17405928	210	\$ 339,900	\$ 59,700	\$ 399,600	\$ 399,000	100.15%	11	11/27/2019	G-
17405929	210	\$ 331,000	\$ 75,200	\$ 406,200	\$ 399,000	101.80%	11	1/4/2018	G
17409007	210	\$ 305,000	\$ 74,200	\$ 379,200	\$ 415,000	91.37%	21	8/3/2020	A+
17409030	210	\$ 221,400	\$ 52,000	\$ 273,400	\$ 300,000	91.13%	21	5/29/2020	G
17410001	210	\$ 222,400	\$ 118,900	\$ 341,300	\$ 340,000	100.38%	11	8/28/2020	A
17411117	210	\$ 170,000	\$ 72,100	\$ 242,100	\$ 230,000	105.26%	49	1/24/2018	F+
17413061	210	\$ 271,600	\$ 43,800	\$ 315,400	\$ 314,900	100.16%	11	9/21/2018	A
17419237	210	\$ 360,300	\$ 104,700	\$ 465,000	\$ 388,300	119.75%	11	7/5/2019	A+
17429119	210	\$ 704,200	\$ 126,500	\$ 830,700	\$ 800,000	103.84%	21	5/23/2018	EX-
17429402	210	\$ 105,600	\$ 60,200	\$ 165,800	\$ 200,000	82.90%	21	9/8/2020	A
17445001	210	\$ 270,700	\$ 100,000	\$ 370,700	\$ 330,000	112.33%	21	7/31/2018	A
17445102	210	\$ 199,300	\$ 106,000	\$ 305,300	\$ 285,000	107.12%	41	7/13/2018	A
17445109	210	\$ 469,800	\$ 171,100	\$ 640,900	\$ 690,000	92.88%	11	10/10/2019	G+
17445113	210	\$ 234,400	\$ 170,400	\$ 404,800	\$ 395,000	102.48%	45	5/30/2019	A+
17502028	210	\$ 249,900	\$ 114,800	\$ 364,700	\$ 349,000	104.50%	41	9/18/2018	A+
17502045	210	\$ 358,300	\$ 57,300	\$ 415,600	\$ 395,000	105.22%	25	11/4/2019	A
17503032	210	\$ 498,400	\$ 100,100	\$ 598,500	\$ 554,000	108.03%	11	7/14/2020	G-
17503038	210	\$ 519,800	\$ 54,400	\$ 574,200	\$ 565,000	101.63%	41	6/13/2018	VG-
17503039	210	\$ 147,700	\$ 100,800	\$ 248,500	\$ 304,000	81.74%	41	7/8/2020	F+
17503051	210	\$ 376,800	\$ 90,900	\$ 467,700	\$ 437,500	106.90%	11	3/10/2020	G-
17505421	210	\$ 218,400	\$ 42,500	\$ 260,900	\$ 264,000	98.83%	21	3/29/2019	A-
17505422	210	\$ 216,100	\$ 38,200	\$ 254,300	\$ 255,000	99.73%	31	10/31/2018	A
17508134	210	\$ 134,800	\$ 56,900	\$ 191,700	\$ 250,000	76.68%	21	5/7/2019	A
17508157	210	\$ 336,100	\$ 36,100	\$ 372,200	\$ 334,625	111.23%	41	3/16/2020	G-
17508163	210	\$ 297,200	\$ 114,000	\$ 411,200	\$ 396,000	103.84%	41	2/18/2020	G+
17508236	210	\$ 84,600	\$ 141,300	\$ 225,900	\$ 297,000	76.06%	41	4/13/2020	G
17510221	210	\$ 337,400	\$ 61,300	\$ 398,700	\$ 390,000	102.23%	21	5/29/2020	G-
17510238	210	\$ 449,400	\$ 62,200	\$ 511,600	\$ 470,000	108.85%	21	4/20/2018	G-
17510239	210	\$ 303,600	\$ 83,600	\$ 387,200	\$ 365,000	106.08%	11	7/17/2019	G
17510244	210	\$ 268,500	\$ 66,900	\$ 335,400	\$ 385,000	87.12%	21	3/19/2019	G-
17510327	210	\$ 264,600	\$ 57,400	\$ 322,000	\$ 265,000	121.51%	11	2/8/2019	A+
17510336	210	\$ 323,500	\$ 59,700	\$ 383,200	\$ 369,000	103.85%	21	5/25/2018	G+
17510339	210	\$ 333,400	\$ 57,400	\$ 390,800	\$ 367,000	106.49%	11	4/21/2020	G-
17510347	210	\$ 338,900	\$ 58,600	\$ 397,500	\$ 399,500	99.50%	11	9/30/2019	G+

RATIO STUDY

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17510353	210	\$ 238,900	\$ 61,300	\$ 300,200	\$ 280,000	107.21%	21	2/28/2020	A+
17511112	210	\$ 215,800	\$ 34,500	\$ 250,300	\$ 339,000	73.83%	21	12/17/2018	G-
17511220	210	\$ 208,400	\$ 35,100	\$ 243,500	\$ 276,500	88.07%	31	5/31/2019	A-
17511220	210	\$ 208,400	\$ 35,100	\$ 243,500	\$ 252,000	96.63%	31	3/28/2018	A-
17511310	210	\$ 168,500	\$ 38,600	\$ 207,100	\$ 220,000	94.14%	11	6/5/2018	A
17511311	210	\$ 214,400	\$ 38,600	\$ 253,000	\$ 275,000	92.00%	11	6/30/2020	A
17511312	210	\$ 168,000	\$ 38,600	\$ 206,600	\$ 225,000	91.82%	11	8/6/2019	G-
17511315	210	\$ 163,700	\$ 38,600	\$ 202,300	\$ 204,000	99.17%	61	3/31/2020	A
17511414	210	\$ 223,200	\$ 38,600	\$ 261,800	\$ 272,500	96.07%	11	1/24/2020	A
17516056C007	210	\$ 252,600	\$ 33,300	\$ 285,900	\$ 310,000	92.23%	41	2/1/2019	G-
17518314	210	\$ 114,900	\$ 31,200	\$ 146,100	\$ 180,000	81.17%	11	8/29/2019	A-
17524186	210	\$ 297,500	\$ 35,900	\$ 333,400	\$ 310,000	107.55%	21	10/31/2019	G
17526018	210	\$ 268,200	\$ 44,500	\$ 312,700	\$ 295,000	106.00%	11	5/4/2020	G-
17526026	210	\$ 266,300	\$ 39,500	\$ 305,800	\$ 272,000	112.43%	11	6/13/2019	G-
17526029	210	\$ 229,800	\$ 37,300	\$ 267,100	\$ 267,000	100.04%	11	3/20/2020	A+
17527018	210	\$ 198,400	\$ 58,400	\$ 256,800	\$ 255,000	100.71%	11	7/15/2020	A+
17527032	210	\$ 185,300	\$ 39,500	\$ 224,800	\$ 240,000	93.67%	11	12/10/2018	A+
17527042	210	\$ 257,100	\$ 35,100	\$ 292,200	\$ 225,000	129.87%	21	12/4/2017	A+
17527047	210	\$ 286,400	\$ 38,300	\$ 324,700	\$ 360,000	90.19%	11	1/31/2020	G-
17530010	210	\$ 145,100	\$ 39,500	\$ 184,600	\$ 202,500	91.16%	41	8/9/2019	A
17530016	210	\$ 142,300	\$ 37,700	\$ 180,000	\$ 175,000	102.86%	21	12/7/2017	A-
17530031	210	\$ 218,600	\$ 37,700	\$ 256,300	\$ 260,000	98.58%	31	11/20/2018	A
17701044	210	\$ 225,400	\$ 69,000	\$ 294,400	\$ 359,000	82.01%	21	9/21/2018	G-
17701048	210	\$ 216,300	\$ 138,900	\$ 355,200	\$ 350,000	101.49%	45	9/5/2019	A+
17701055	210	\$ 250,400	\$ 88,400	\$ 338,800	\$ 310,000	109.29%	21	9/30/2019	G
17701055	210	\$ 250,400	\$ 88,400	\$ 338,800	\$ 382,500	88.58%	21	6/30/2020	G
17701059	210	\$ 388,100	\$ 92,200	\$ 480,300	\$ 439,000	109.41%	11	5/25/2018	G+
17702040	210	\$ 377,600	\$ 66,600	\$ 444,200	\$ 450,000	98.71%	61	3/29/2019	VG-
17705114	210	\$ 197,800	\$ 33,000	\$ 230,800	\$ 242,500	95.18%	11	10/4/2019	G-
17705120	210	\$ 149,100	\$ 34,300	\$ 183,400	\$ 206,300	88.90%	11	12/5/2017	A+
17705121	210	\$ 278,200	\$ 33,400	\$ 311,600	\$ 293,000	106.35%	11	3/15/2019	G-
17705138	210	\$ 249,000	\$ 33,000	\$ 282,000	\$ 260,000	108.46%	21	5/25/2018	A+
17705152	210	\$ 233,300	\$ 43,400	\$ 276,700	\$ 275,000	100.62%	21	6/14/2019	A
17707027	210	\$ 269,300	\$ 31,500	\$ 300,800	\$ 299,000	100.60%	11	7/3/2018	A+
17707028	210	\$ 280,400	\$ 31,700	\$ 312,100	\$ 289,000	107.99%	11	3/6/2018	A+
17707041	210	\$ 119,600	\$ 37,300	\$ 156,900	\$ 169,000	92.84%	21	12/8/2017	A
17707041	210	\$ 119,600	\$ 37,300	\$ 156,900	\$ 190,000	82.58%	21	3/28/2019	A
17707049	210	\$ 189,200	\$ 41,500	\$ 230,700	\$ 208,000	110.91%	11	10/19/2018	A
17710115	210	\$ 223,400	\$ 34,000	\$ 257,400	\$ 230,000	111.91%	31	3/6/2020	A-
17710116	210	\$ 176,300	\$ 34,000	\$ 210,300	\$ 221,000	95.16%	11	3/29/2019	A
17710116	210	\$ 176,300	\$ 34,000	\$ 210,300	\$ 198,000	106.21%	11	1/30/2018	A
17710301	210	\$ 195,100	\$ 34,500	\$ 229,600	\$ 235,000	97.70%	11	5/8/2018	A
17717603	210	\$ 153,200	\$ 26,000	\$ 179,200	\$ 239,000	74.98%	21	4/30/2019	A+
17721007	210	\$ 331,900	\$ 49,600	\$ 381,500	\$ 395,000	96.58%	11	6/14/2019	G
17726023	210	\$ 322,300	\$ 40,300	\$ 362,600	\$ 325,000	111.57%	21	6/20/2019	G-
17726034	210	\$ 216,400	\$ 41,800	\$ 258,200	\$ 245,000	105.39%	11	12/26/2018	A-
17727011	210	\$ 222,200	\$ 45,500	\$ 267,700	\$ 265,000	101.02%	11	4/20/2018	A
17727059	210	\$ 319,800	\$ 86,900	\$ 406,700	\$ 372,000	109.33%	11	3/5/2020	A
17727077	210	\$ 291,900	\$ 44,700	\$ 336,600	\$ 357,000	94.29%	21	7/30/2018	A
17730203	210	\$ 255,000	\$ 44,700	\$ 299,700	\$ 274,900	109.02%	11	9/25/2018	A+
17730228	210	\$ 214,400	\$ 41,000	\$ 255,400	\$ 266,900	95.69%	21	3/22/2018	G-
17730261	210	\$ 210,400	\$ 29,000	\$ 239,400	\$ 264,000	90.68%	31	4/9/2020	A
17732008	210	\$ 325,000	\$ 35,800	\$ 360,800	\$ 345,000	104.58%	21	12/4/2018	G-
17902091	210	\$ 232,000	\$ 145,400	\$ 377,400	\$ 395,000	95.54%	11	7/21/2020	A+
17902101	210	\$ 223,700	\$ 46,700	\$ 270,400	\$ 329,000	82.19%	11	4/23/2019	G-
17902111	210	\$ 379,600	\$ 67,100	\$ 446,700	\$ 430,000	103.88%	21	4/30/2019	VG-
17902120	210	\$ 265,500	\$ 70,000	\$ 335,500	\$ 359,000	93.45%	21	1/25/2019	G
17902141	210	\$ 371,700	\$ 89,500	\$ 461,200	\$ 500,000	92.24%	21	12/7/2018	G+
17906220	210	\$ 204,900	\$ 27,400	\$ 232,300	\$ 266,000	87.33%	11	3/19/2019	A
17912403	210	\$ 176,200	\$ 34,700	\$ 210,900	\$ 233,000	90.52%	11	7/23/2019	A
17912430	210	\$ 225,000	\$ 33,400	\$ 258,400	\$ 272,000	95.00%	31	8/12/2019	G-
17912431	210	\$ 315,500	\$ 33,000	\$ 348,500	\$ 334,000	104.34%	21	11/12/2019	G
17914023	210	\$ 265,700	\$ 36,600	\$ 302,300	\$ 304,000	99.44%	41	3/8/2019	A
17915047C02	210	\$ 154,600	\$ 138,600	\$ 293,200	\$ 325,000	90.22%	45	8/28/2018	A
17927024	210	\$ 185,600	\$ 30,200	\$ 215,800	\$ 258,000	83.64%	21	7/19/2019	A+
17928029	210	\$ 278,000	\$ 36,000	\$ 314,000	\$ 276,000	113.77%	41	6/22/2018	G
17929006	210	\$ 168,900	\$ 46,500	\$ 215,400	\$ 238,250	90.41%	11	4/27/2020	A
17929009	210	\$ 230,300	\$ 41,800	\$ 272,100	\$ 260,000	104.65%	11	11/25/2019	A
17929015	210	\$ 137,100	\$ 45,200	\$ 182,300	\$ 212,000	85.99%	11	4/29/2020	A-
17930032	210	\$ 165,800	\$ 31,600	\$ 197,400	\$ 215,000	91.81%	11	5/29/2020	A+
17930036	210	\$ 201,800	\$ 32,000	\$ 233,800	\$ 225,000	103.91%	21	12/15/2017	A+
17931011	210	\$ 183,000	\$ 38,200	\$ 221,200	\$ 259,000	85.41%	11	2/4/2020	A
17931021	210	\$ 111,500	\$ 31,200	\$ 142,700	\$ 183,250	77.87%	41	9/26/2018	A-
17931023	210	\$ 176,000	\$ 31,200	\$ 207,200	\$ 223,000	92.91%	11	1/22/2018	A+
17931038	210	\$ 184,600	\$ 27,800	\$ 212,400	\$ 198,000	107.27%	11	4/30/2019	A

RATIO STUDY

PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17932007	210	\$ 128,700	\$ 32,000	\$ 160,700	\$ 169,000	95.09%	11	4/3/2018	A
17932029	210	\$ 175,800	\$ 31,200	\$ 207,000	\$ 215,000	96.28%	11	12/28/2018	A+
17937012	210	\$ 119,900	\$ 29,800	\$ 149,700	\$ 204,000	73.38%	41	3/11/2020	F+
17937030	210	\$ 214,300	\$ 27,100	\$ 241,400	\$ 249,000	96.95%	11	6/12/2019	A+
17937030	210	\$ 214,300	\$ 27,100	\$ 241,400	\$ 229,000	105.41%	11	1/31/2018	A+
17937031	210	\$ 131,900	\$ 27,100	\$ 159,000	\$ 182,000	87.36%	11	3/13/2020	A
17937034	210	\$ 147,800	\$ 29,800	\$ 177,600	\$ 189,900	93.52%	11	12/6/2018	A
17938001	210	\$ 175,100	\$ 32,000	\$ 207,100	\$ 196,500	105.39%	11	4/23/2019	A-
17938008	210	\$ 195,900	\$ 35,100	\$ 231,000	\$ 223,000	103.59%	31	11/2/2018	A
17938018	210	\$ 291,600	\$ 50,300	\$ 341,900	\$ 280,000	122.11%	41	2/1/2018	A



Anchor Point

Homer

Halibut Cove

Seldovia

From: [Matt Freund](#)
To: [Story, Paul](#)
Subject: <EXTERNAL-SENDER>Re: 173-594-42 Property record card
Date: Thursday, April 08, 2021 7:57:29 AM
Attachments: [image001.png](#)

CAUTION: This email originated from outside of the KPB system. Please use caution when responding or providing information. Do not click on links or open attachments unless you recognize the sender, know the content is safe and were expecting the communication.

Hi Paul,

Looks like I'm going to need to be at work this morning, please give my wife Danielle a call at 316-640-4652 if you need anything on your visit.

I trust you'll be able to see:

- vinyl siding has blown off
- driveway and garage is unusable
- there is no on-site parking
- it's a nice place for the summer!

Take care,
Matt

On Thu, Mar 11, 2021 at 1:46 PM Story, Paul <PStory@kpb.us> wrote:

Good morning Matt,

Attached is an Appeal form should you choose to appeal, your 2021 property record card, and a ratio study we used to come up with the market value. On your 2021 property record card I highlighted Comp Value, Physical Depreciation, and Local Adjustment. Comp Value is the cost new to build, Physical Depreciation is depreciation applied to the cost new, and Local Adjustment is the adjustment we use to bring it to market value. On the ratio study attachment, AV=Assessed Value, SP=Sales Price, HT=House Type. Assessed value is at the time of sale.

Paul Story

Appraiser

Kenai Peninsula Borough Assessing Dept.

Phone: (907) 714-2230

Email: pstory@kpb.us

Date	Time	Name of Contact	Account #	Contact #	Comments / Notes
3/10/21	4:14 PM	Matthew Freund	173-594-42	(316) 640-9393	Left message to call back for updated value
3/11/21	9:35 AM	Matthew Freund	173-594-42	(316) 640-9393	Reviewed file with Matt and emailed a sales ratio study, 2021 PRC, and Appeal form in the event that he feels like he needs to appeal
3/23/21	3:47 PM	Matthew Freund	173-594-42	(316) 640-9393	Left message saying we received his formal appeal
4/1/21	4:31 PM	Matthew Freund	173-594-42	(316) 640-9393	Left message to set up a time to inspect
4/2/21	9:14 AM	Matthew Freund	173-594-42	(316) 640-9393	Matt called in and we scheduled inspection for 4/8/21 11:00-12:00. I let Matt know our process of inspecting and he said he does not want an interior done. I let him know we can still inspect exterior and land however he will not be able to use % comp and quality and anything dealing with interior in a BOE hearing. He said he was fine with that.



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

173-594-01
Card R01

58824
2021
Assessor's Exhibit

430 PAINTBRUSH CT

ADMINISTRATIVE INFORMATION		LEGAL DESCRIPTION:	ACRES: 0.46	PRIMARY OWNER
Neighborhood: Hwy 210 Homer - Core Area	T 6S R 13W SEC 8 Seward Meridian HM 0760104 BAYVIEW GARDENS SUB ADDN 1 LOT 1 BLK 6			TSOU DENNIS YUNCHENG PMB 436 35555 KENAI SPUR HWY SOLDOTNA, AK 99669-7674
Property Class: 110 Residential Dwelling - single				

TAG:
20 - HOMER CITY

Residential Dwelling - single

EXEMPTION INFORMATION	VALUATION RECORD					Worksheet
	Assessment Year	2016	2017	2018	2019	2020
	Land	49,500	55,400	58,900	60,500	60,500
	Improvements	173,100	200,600	193,400	219,000	224,700
	Total	222,600	256,000	252,300	279,500	285,200
						61,000
						228,800
						289,800

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential City/Residential	49 User Definable Land Formul		0.46	91,522	91,522	42,100	9 View Good	50	21,050	61,000
							P Gas Yes			
							S Gravel Main			
							X Elec Yes			
							K P/Water Yes			
							M P/Sewer No	-5	-2,105	
ASSESSED LAND VALUE (Rounded) :									18,945	61,000

MEMOS

Building Notes
07/16 ERS GRNHSE N/V
Real Estate Listing on File

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

ASG 46

APPELLANT COMPARABLE_01

PHYSICAL CHARACTERISTICS

Style: 2 L FRAME

Occupancy Single Family

Story Height: 2.0

Finished Area 1,310

or critic:

ROOFING

Material: Comp sh to 235#

Gable

Eraring. Std for class

Pitch: Medium 5/12 to 8/12

FOUNDATION

Footings: Monolithic slab

Walls: Monolithic slab-no wall

DORMERS

None

FLOORING

1.0	Slab	Base Allowance

2.0 Plywd sub Base Allowance

EXTERIOR COVER

1.0 Hardi-Plank

20 Hardi-Plank

INTERIOR WALLS

1.0 Normal for Class

2.0 Normal for Class

HEATING AND PLUMBING

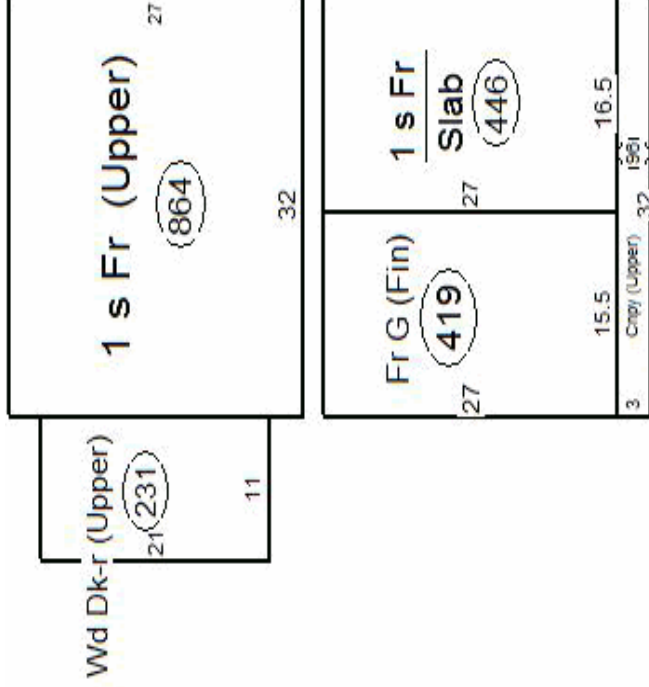
~~Primary~~ Heat: Forced hot air

251st.Baths: 0 0 Kit sink: 1 1

Next Baths: 2 6 Water Htr: 1 1

4-Ext Baths: 0 0 Extra fix: 0

5-Fixt. Baths:	0 0	TOTAL fix:	8
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SPECIAL FEATURES				
Description				
G01	H	419	2.87	
G01	IF	419	9.29	
04	PRIVSEPT	1	6,500	
04	SWL-PRV	1	4,000	

Improvement	Story or Ht	Grade	Yr.Blt.	Eff Const	Count	Base Rate	Adj Rate	SUMMARY
D DWELL	2.0	G	2014	2016	0.00	0.00	0.00	
G01 ATTGAR	0.00		0	0	35.45	47.61		
01 DRIVE	0.00	Avg	3000	3000	2,000.00	2,000.00		
04 SWL	0.00	Avg	3000	3000	0.00	0.00		

F IMPROVEMENTS											
W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	% Comp	Value	
0	0	0	163,290	4	0	0	100	138	100	216,300	
16	27	419	19,950	0	0	0	0	0	100	0	
0	0	1	2,000	0	0	0	0	0	100	2,000	
0	0	1	10,500	0	0	0	0	0	100	10,500	
TOTAL IMPROVEMENT VALUE (for this card)											228 800

Construction	BaseArea	floor	FinArea	Value
Wood Frame	446	1.0	446	55,920
Wood Frame	864	2.0	864	80,660

INTERIOR		TOTAL BASE	136,580
Frame/Siding/Roof/Dormer			6,010
Loft/Cathedral			0
Interior finish			0
Basement finish			0
Heating			0
Plumbing			12,600
Fireplaces/woodstoves			0
Other (Ex.Liv. AC, Attic, ...)			0
TOTAL INT			18,610

TOTAL GAR/EXT FEAT	26,240
SUB-TOTAL	181,430
Quality Class/Grade	G .90



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

2021

58818

250 PAINTBRUSH ST

173-593-01

ADMINISTRATIVE INFORMATION		LEGAL DESCRIPTION:	ACRES:	PRIMARY OWNER
Neighborhood: 21st Homer - Core Area		T 6S R 13W SEC 8 Seward Meridian HM 0760104 BAYVIEW GARDENS SUB ADDN NO 1 LOT 1 BLK 5	0.53	YEN YI-MIN LEE LIVING TRUST 12245 WINDY CIR ANCHORAGE, AK 99516-2547
Property Class: 20 Residential Vacant				
TAG: 20 - HOMER CITY				

Residential Vacant

EXEMPTION INFORMATION		VALUATION RECORD			
Assessment Year		2016	2017	2018	2019
Land		58,200	77,700	81,700	84,200
Improvements		0	0	0	0
Total		58,200	77,700	81,700	84,200
					Worksheet
					85,200
					0
					85,200

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdiRate	ExtValue	InfluenceCode - Description	\$ or %	AdiAmt	Value
Residential City/Residential	49 User Definable Land Formul		0.53	82,453	82,453	43,700	A View Excellent	100	43,700	85,200
							X Elec Yes			
							P Gas Yes			
							S Gravel Main			
							K P/Water Yes			
							M P/Sewer No	-5	-2,185	
ASSESSED LAND VALUE (Rounded) :									41,515	85,200

MEMOS

APPELLANT COMPARABLE_02



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

173-740-32

Card R01

Assessor's Exhibit
2021

41030 SOLSTICE DR

59350

ADMINISTRATIVE INFORMATION

LEGAL DESCRIPTION:

T 6S R 14W SEC 4 & 9 Seward Meridian HM 08301115 DIAMOND
VIEW ESTATES SUB UNIT 2 LOT 39

PRIMARY OWNER

JOSLYN SEAN ANTHONY
PO BOX 34492
JUNEAU, AK 99803-4492

Neighborhood:
M 215 HOMER NON-CITY

Property Class:
110 Residential Dwelling - single

TAG:
81 - KACHEMAK EMERGENCY SERVICES

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	57,600	58,500	59,800	59,800	58,000	58,000
Improvements	212,900	232,100	257,000	271,600	289,200	242,800
Total	270,500	290,600	316,800	331,400	347,200	300,800

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formul		2.49	23,293	23,293	58,000	6 View Limited			58,000

S Gravel Main
X Elec Yes
P Gas Yes

ASSESSED LAND VALUE (Rounded) :

0 58,000

MEMOS

Building Notes

10/13 SF COMPL REMODEL PER LISTING
08/16 DM OUTBLDGS NV;FLOORS FAILING
11/20 BA INSP FROM RD DUE TO COVID-19

Real Estate Listing on File

Sale Inspection

20200027190 \$310,000 BUYER SEAN JOSLYN & SELLER ALLISON BANKS

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

APPELLANT COMPARABLE_03

PHYSICAL CHARACTERISTICS

Style: 2 L FRAME
Occupancy: Single Family
Storey Height: 2.0
Finished Area: 1,920
Attic: None

ROOFING

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

FOUNDATION

Footing: Normal for class
Walls: Chemonite-Treated wood

DORMERS

None

FLOORING

1.0 Plywd sub Base Allowance
2.0 Plywd sub Base Allowance

EXTERIOR COVER

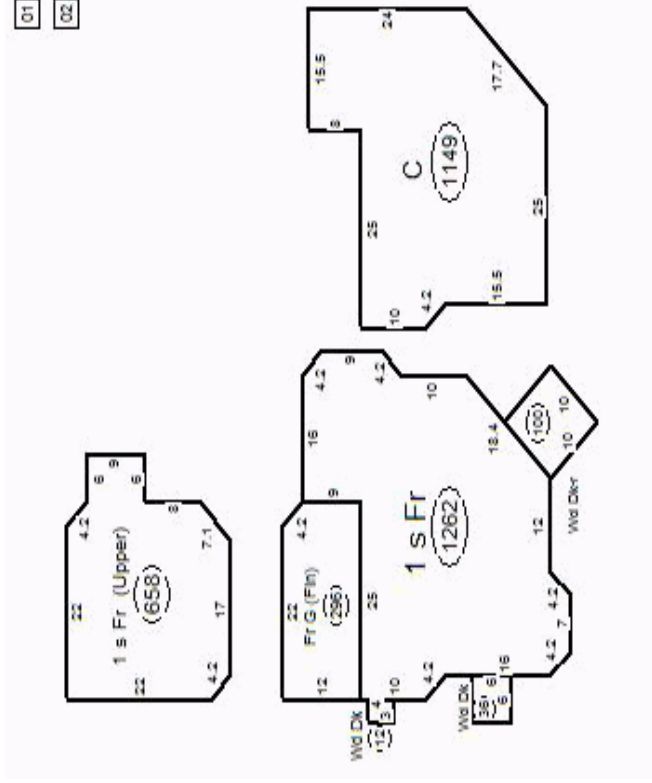
1.0 Wood siding
2.0 Wood siding

INTERIOR WALLS

1.0 Normal for Class
2.0 Normal for Class

HEATING AND PLUMBING

Primary Heat: Hot Water
2.0 Ext.Baths: 0 0 Kit sink: 1 1
3.0 Ext.Baths: 3 9 Water Htr: 1 1
4.0 Ext.Baths: 0 0 Extra fix: 0
5-Fixt.Baths: 0 0 TOTAL fix: 11



Construction BaseArea floor FinArea Value
Wood Frame 1262 1.0 1,262 146,930
Wood Frame 658 2.0 658 62,160

TOTAL BASE 209,090

INTERIOR

Frame/Siding/Roof/Dorme 2,250
Loft/Cathedral 0
Interior finish 0
Basement finish 0
Heating 3,960
Plumbing 18,900
Fireplaces/woodstoves 1,350
Other (Ex.Liv, AC, Attic, ...) 0

TOTAL INT 26,460

EXT FEATURES

Description
1 WDDK 420 Att Garage 15,480
2 WDDK 1,140 Att Carport 0
3 WDDK-R 2,450 Bsmt Garage: 0
Ext Features 4,010

GARAGES

TOTAL GAR/EXT FEAT 19,490

SUB-TOTAL 255,040

Quality Class/Grade G- .86

173-740-32 R01

GRADE ADJUSTED VALUE (rounded) 219,330

SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Grade	Yr.Blt.	Eff Const	Count	Base Rate	Adj Rate
D DWELL	2.0	G-	1984	2005		0.00	0.00
G01 ATTGAR	0.00		0	0		40.13	52.29
01 DRIVE	0.00	Avg	3000	3000		2,000.00	2,000.00
02 SWL	0.00	Avg	3000	3000		0.00	0.00

TOTAL IMPROVEMENT VALUE (for this card) 242,800

SPECIAL FEATURES

Description																			
D WDSTOVE	1	1,350																	
G01 H	296	2,87																	
G01 IF	296	9,29																	
02 PRIVSEPT	1	6,500																	
02 SWL-PRV	1	4,000																	

COMPARABLE PHOTOS



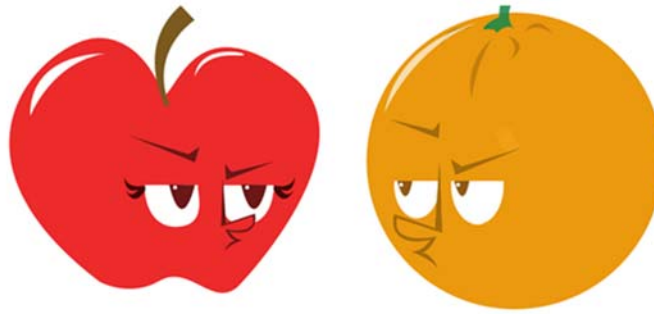
COMPARABLE PHOTOS



PIN	HOUSE TYPE	QUALITY	EFF AGE	FIN SF	ACRES	LAND VAL	BASE RATE/AC	LAND INFLUENCES	NOTES	Ratio
17359401	2L FRAME	G	2016	1310	0.46	\$ 61,000	\$ 91,522	GOOD VIEW=+50%, P/SEWER NO=-5%	listed at \$330,000 in 2017, 2021 A/V @ \$289,800	87.8%
17374032	2L FRAME	G-	2005	1920	2.49	\$ 58,000	\$ 23,293	NO VALUE CHANGING INFLUENCE	215 market area, built in 1985, sold for \$310,000 in 2020	97.0%
17359301	VACANT				0.53	\$ 85,200	\$ 82,453	EXCELLENT VIEW=+100%, P/SEWER NO=-5%		
17359442	2L FRAME	A	2020	2000	0.66	\$ 90,100	\$ 70,000	EXCELLENT VIEW=+100%, P/SEWER NO=-5%		

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

AS 29.45.110. FULL AND TRUE VALUE

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

BURDEN OF PROOF

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

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

Definitions

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

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

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

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

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

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

Progressivity. See assessment progressivity (regressivity)

Regressivity. See assessment progressivity (regressivity)

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

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

References

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