
APPELLANT: Richard & Kay Hoover

PARCEL NUMBER: 174-059-01

PROPERTY ADDRESS OR GENERAL LOCATION:

2995 Golden Plover Ave

LEGAL DESCRIPTION:

T 06S R 13W SEC 10 Seward Meridian HM 2018007
CANYON TRAILS AMENDED LOT 1

ASSESSED VALUE TOTAL:

\$464,000

RAW LAND: \$76,700

SWL (Sewer, Water, Landscaping): \$

IMPROVEMENTS \$387,300

ADDITIONS \$

OUTBUILDINGS: \$

TOTAL ABOVE GRADE FLOOR AREA:

Card One **1,508** Sq. Ft.

TOTAL FINISHED LIVING AREA:

Card One **1,508** Sq. Ft.

Card One, First Level 1,508 Sq. Ft.

Card One, Second Level Sq. Ft.

Card One, Basement Unfin. 1,508 Sq. Ft.

Card One, Basement Finished Sq. Ft.

LAND SIZE 0.97 Acres

GARAGE 576 Sq. Ft.

LAND USE AND GENERAL DESCRIPTION

1) Utilities

Electricity: Yes

Gas: Yes

Water: Public

Sewer: Public

2) Site Improvements:

Street: 2995 Golden Plover Ave

3) Site Conditions

Topography: Sloping

Drainage: Adequate

View: Good

Easements: Typical for the Kenai Peninsula Borough

HIGHEST AND BEST USE: As Currently Improved

ZONING: None

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

According to Property Assessment Valuation, the first step in developing a cost approach is to estimate the land value at its highest and best use. KPB does this by reviewing, analyzing, and statistically testing reported land sales in a given market area. That updated land value is then combined with the value of all improvement; 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 .97 acre parcel with good view, electric and gas utility, gravel maintained road, public sewer, 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

Paul Story, Appraiser, and Stephen Carmichael, Appraiser II, performed a complete physical inspection of the property on 4/05/2021. The subject property is a 1508 sq. ft. one level house with an unfinished basement and an attached garage. The house was built in 2018 with a quality grade of Good (G). After an interior and exterior inspection, the following changes were noted:

- (1) Quality was adjusted downward from G to G-
- (2) Primary heat was changed from Radiant In-Floor to Forced Air
- (3) Bath count was updated to reflect two 3-fixture bathrooms
- (4) Gas fireplace was removed

For the Homer market area (#210), 150 residential 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%, indicating the properties are being appropriately assessed according to the IAAO standards.

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 Bounda	70.95%	N SALE AMT:	\$ 169,000
St. Dev:	0.1050	Upper Bounda	126.33%	X 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 properties are 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: Richard & Kay Hoover

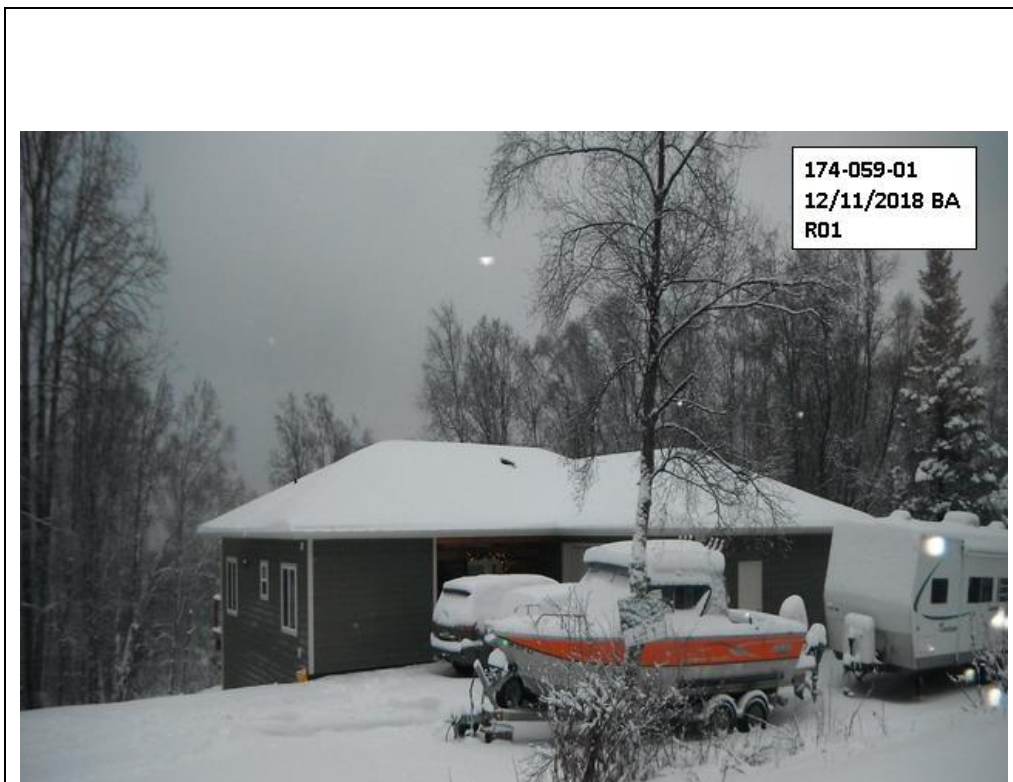
PARCEL NUMBER: 174-059-01

LEGAL DESCRIPTION: T 06S R 13W SEC 10 Seward Meridian HM 2018007 CANYON TRAILS AMENDED LOT 1

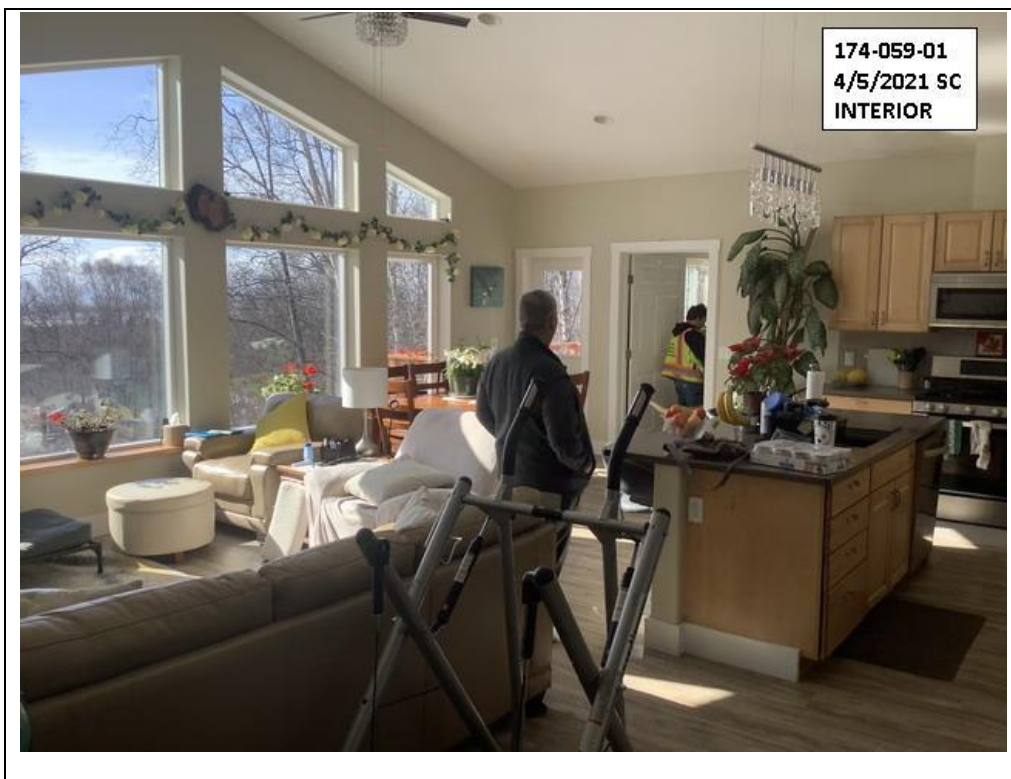
TOTAL: \$432,300

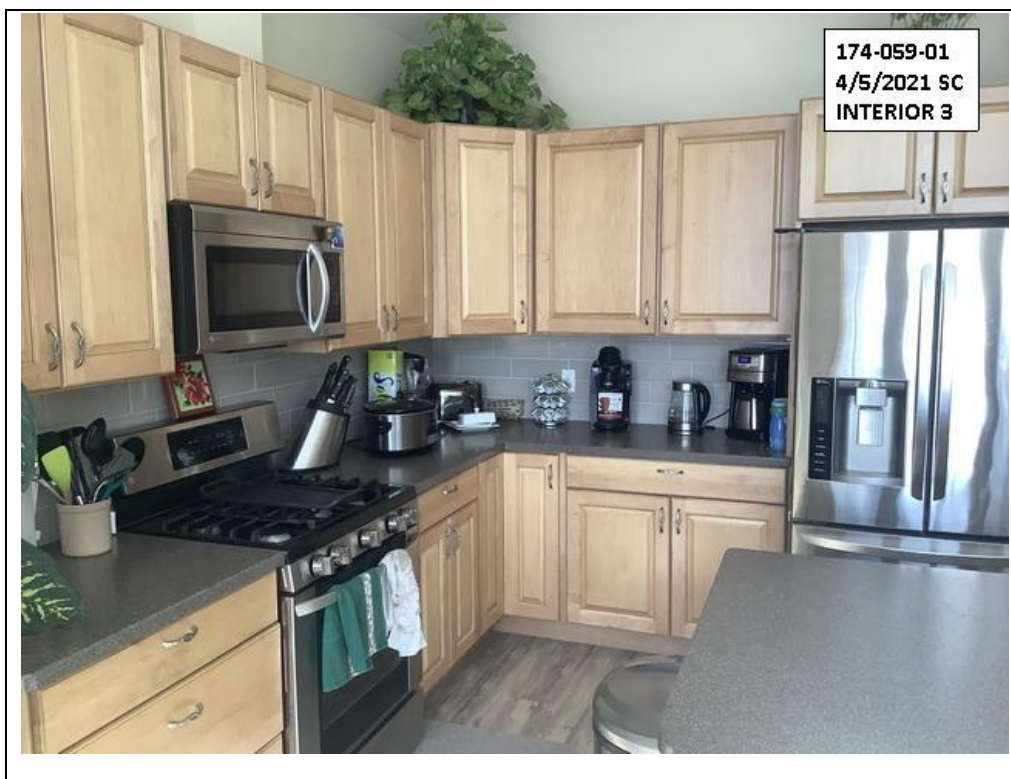
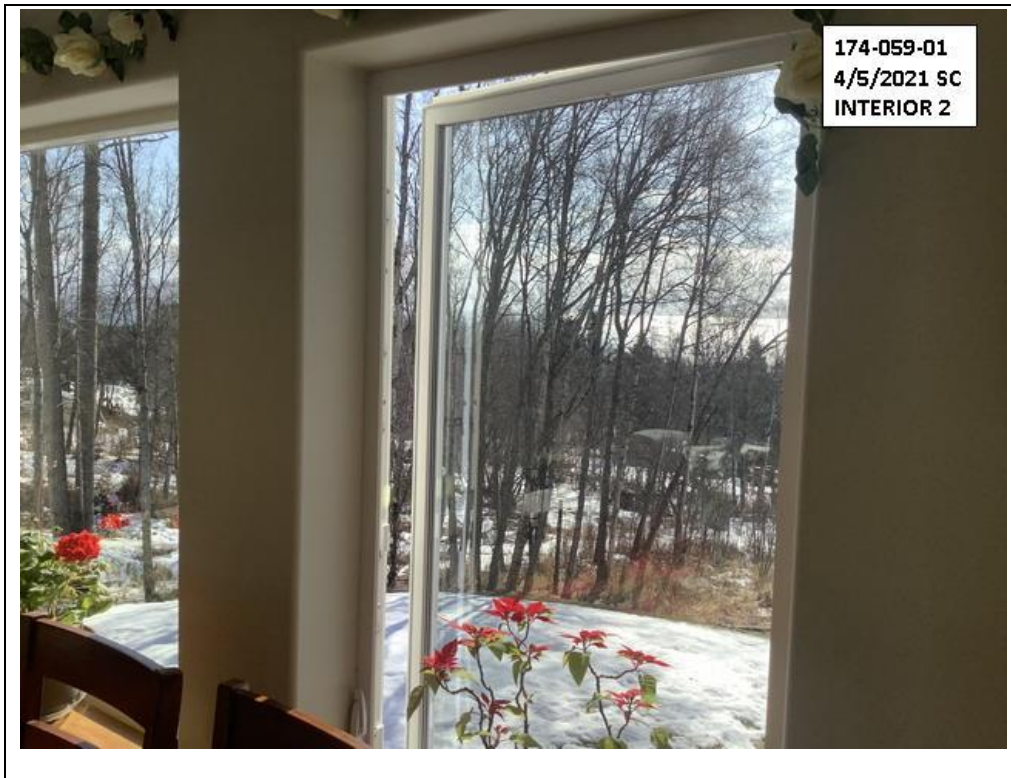
BOARD ACTION:

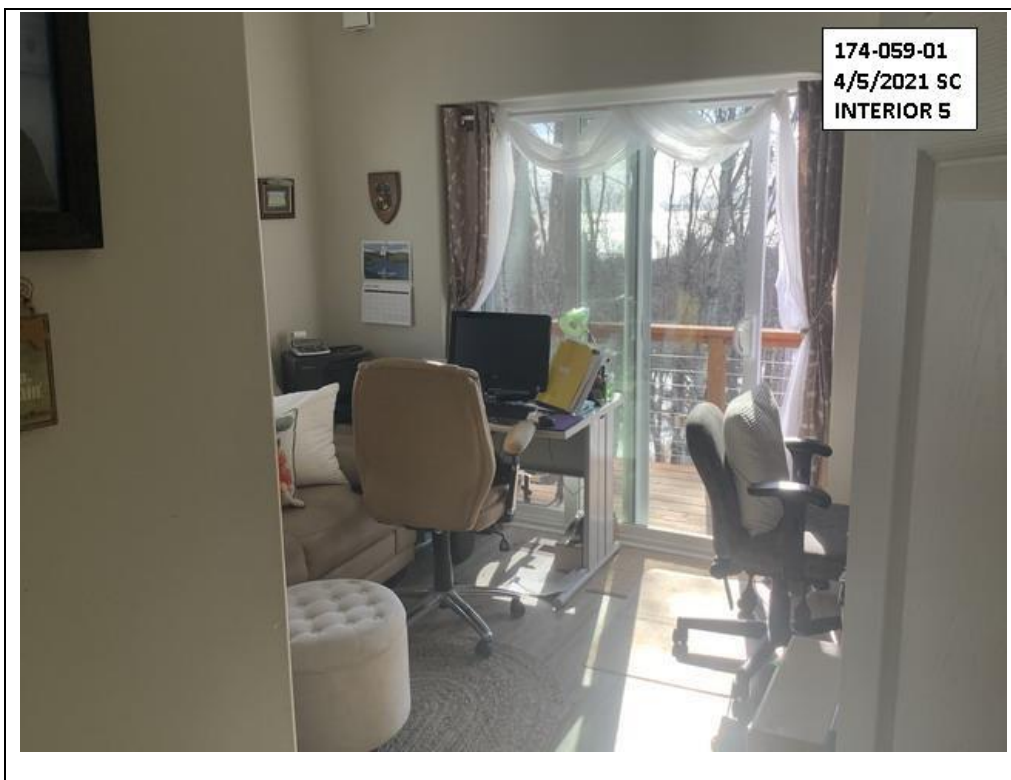
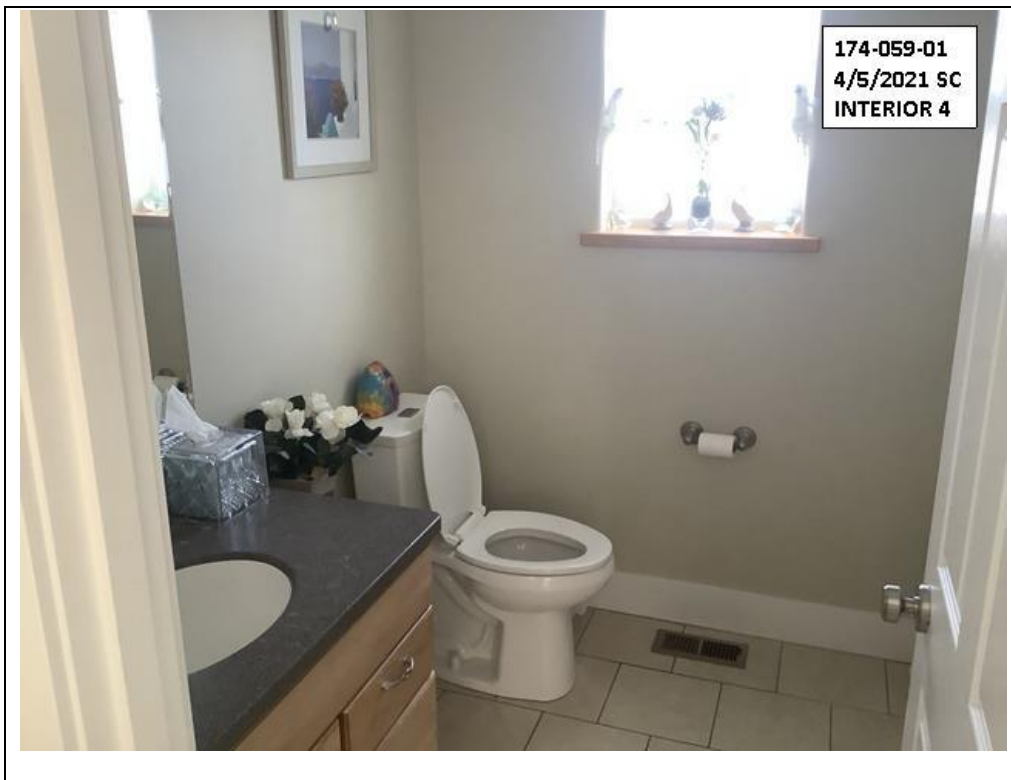
LAND: _____ IMPROVEMENTS: _____ TOTAL: _____







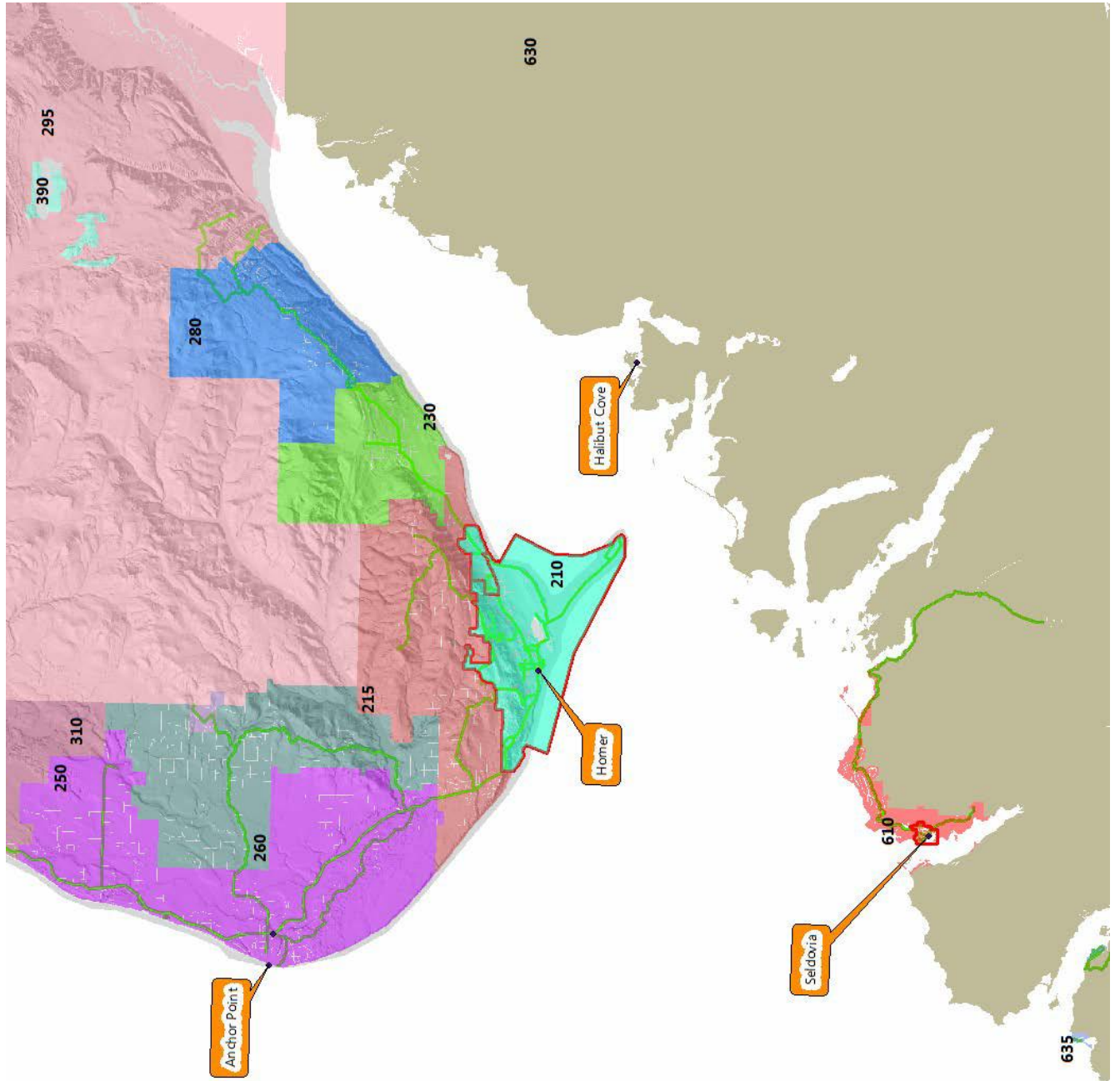








Market Area 210





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

174-059-01

Card R01

Assessor's Exhibit
2021

98087

2995 GOLDEN PLOVER AVE

ADMINISTRATIVE INFORMATION

Neighborhood:
H 210 Homer - Core Area
Property Class:
H 110 Residential Dwelling - single

TAG:
20 - HOMER CITY

LEGAL DESCRIPTION:

T 06S R 13W SEC 10 Seward Meridian HM 2018007 CANYON TRAILS AMENDED LOT 1

ACRES: 0.97

PRIMARY OWNER

HOOVER RICHARD A
HOOVER KAY
PO BOX 3033
HOMER, AK 99603-3033

Residential Dwelling - single

EXEMPTION INFORMATION

Senior Citizen
Residential Exemption - Borough

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	49,400	70,400	72,300	75,900	75,900	76,700
Improvements	0	0	0	369,800	386,300	387,300
Total	49,400	70,400	72,300	445,700	462,200	464,000

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential City/Residential	49	User Definable Land Formula	0.97	52,680	52,680	51,100	9 View Good	50	25,550	76,700

S Gravel Main
N P/Sewer Yes
K P/Water Yes
X Elec Yes
P Gas Yes

ASSESSED LAND VALUE (Rounded) :

25,550 76,700

MEMOS

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

ASG 64

ORIGINAL

PHYSICAL CHARACTERISTICS

Style: 1 L FRAME
Occupancy: Single Family
Story Height: 1.0
Finished Area: 1,508
Attic: None

ROOFING

Material: Comp sh to 235#
Type: Complex
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
B Slab None

EXTERIOR COVER

1.0 Hardi-Plank 86 Wood siding 14
B Hardi-Plank

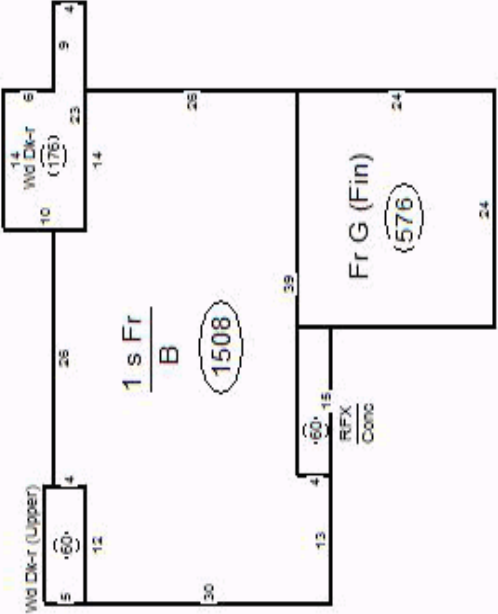
INTERIOR WALLS

1.0 Normal for Class
B None

HEATING AND PLUMBING

Primary Heat: Radiant-floor
25 Ext.Baths: 1 2 Kit sink: 1 1
3 Ext.Baths: 1 3 Water Htr: 1 1
4 Ext.Baths: 1 4 Extra fix: 0
5-Fixt.Baths: 0 0 TOTAL fix: 11

01



Construction BaseArea floor FinArea Value
Wood Frame 1508 1.0 1,508 170,490
Concrete 1508 B 0 39,640

TOTAL BASE 210,130

INTERIOR

Frame/Siding/Roof/Dorme 6,600
Loft/Cathedral 0
Interior finish 0
Basement finish 0
Heating 3,110
Plumbing 18,900
Fireplaces/woodstoves 2,525
Other (Ex.Liv, AC, Attic, ...) 1,000
TOTAL INT 32,135

EXT FEATURES

Description
1 WDDK-R/ 2,050 Att Garage 26,950
2 WDDK-R 3,730 Att Carport 0
3 CONCP 300 Bsmt Garage: 0
4 RFX/ 1,180 Ext Features 7,260

TOTAL GAR/EXT FEAT 34,210
SUB-TOTAL 276,475

Quality Class/Grade G .90

GRADE ADJUSTED VALUE (rounded) 248,830

SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Grade	Yr.Blt. Const	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF	Loc Adj	% Comp	Value
D DWELL	1.0	G	2018	2019	0.00	0.00	0.00	0	0	0	248,830	2	0	0	100	158	100	385,300
G01 ATGAR	0.00		0	0	34.63	46.79		24	24	576	26,950	0	0	0	0	0	100	0
01 DRIVE	0.00	Avg	3000	3000	2,000.00	2,000.00		0	0	1	2,000	0	0	0	0	0	100	2,000
TOTAL IMPROVEMENT VALUE (for this card)																		387,300

SPECIAL FEATURES

Description	D	BWIN	1	1,000
D FPG	1	2,525		
G01 H	576	2,87		
G01 IF	576	9,29		

KENAI PENINSULA BOROUGH FIELD APPRAISAL DATA FORM

Parcel # 174-059-01 Cd # 1 of 1 InspDate 4-5-21 Appraiser PS/sc

STR. OVERRIDE VALUE

Redraw: ☒ Y ☐ N Reinspect: Y ☒ N Yr. _____Supp. Roll: Y ☒ NInsp Reason: A

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

Foundation		Roof		Roof Material		Heat		Plumbing	
Footings	Type			Built up		Hot Water		kitchen	1
Normal for class	☒ X Gable			CompSh to 235		No Heat		2-fix	1
Piers - no wall	Gambrel			CompSh 240-260	☒ X	Radiant Ceiling		3-fix	2
Mono slab	Flat or Shed			Comp Roll		Radiant Floor		5-fix	
None	A-Frame			Metal		Electric BB		Extra fixtures	
Foundation Walls	Complex	☒ X		Other		Forced Air	☒ X	No Plumbing	
Formed Concrete	☒ X			Shake-sh med		Space Heater		Special Plumbing	
Piers - no wall	Pitch			Wood shingles				Hot Tub	
Chemonite	Low to 4/12			Features - Basement & Monitor				Whirlpool	
Cinder block	Med 5/12 - 8/12	☒ X		Bsmt Garage	1C	2C	3C	Fireplaces	
Mono slab - no wall	High 9/12 & up			Egress Win #	1	Monitor		Fireplace M/G	
None				MH Found. (Lin Fl)				Wood Stove	

EXTERIOR DETAIL										INTERIOR DETAIL									
Ext. Cover	1	1.5	1.75	2	A	Dormers:	Floor Type	1	1.5	1.75	2	A	Interior Walls	1	1.5	1.75	2	A	
None						Shed	Plywood (OWJ)	☒ X					Norm. for class	☒ X					
Alum or Steel						Gable	Slab						None						
Board & Batten							Other						Log						
Log Rustic						Electricity:	Finish	1	1.5	1.75	2	A	Panel A/G						
Log Solid						None	None						Plywood						
Plywood (OSB)						Base Allowance	☒ X						Sheetrock						
Stucco						Basement:	Concrete						Gaining Finish	1	1.5	1.75	2	A	
T1-11 Economy						Wall	Carpet						Norm. for class	☒ X					
Vinyl						Formed Conc	Ceramic Tile						Suspended						
Wood	5					Cover	Vinyl						Acoustic Tile						
Masonry Veneer						Hardi. plank	Hard Wood						Plywood						
Hardi-Plank	95						Pergo or Equal						Sheetrock						
													Wood						

SWL				LAND INFLUENCES										
Cistern	Private Septic			Community	Y	N	View	N	L	G	E	Street Access		
Septic(3-4plex)	Sand Point			Gas			CCBs			Airstrip		Paved	Grv Maint	Grv Unmain
Crib	Spring			Electric			HQA			For Sale		PLAT	TRAIL	NONE
Septic (dup)	Private Water			Public H2O			Hwy Frit			Ad Rights		Water Front		
	Sep(Holding)Tk			Public Sewer			Easement*			Other*		Ocean	River	Lake
LAND TYPE	RR#20	OTHER:		TOPO	Steep	Ravine	Other	Wellands				Pond	Dedicated	BOAT Launch

LAND NOTES:

ADDITIONS / STAND ALONE STRUCTURES

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

DELETE ALL EXISTING OUTBUILDINGS? ☒ Y ☐ N

Code	Qual	Yr Blt	Eff Yr	Size	Value	Features
Drive	1					

NOTES:

- BSMT 0% Fin as of 4-5-21

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 = 115%			
	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	2.70 2.55 2.40	Average builder-grade floor covering	3.15 3.00 2.85	10 - 20% above average grade floor covering	3.60 3.45 3.30	Very Good, upper-end floor coverings throughout	4.35 4.05 3.75	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	3.60 3.40 3.20	Average builder-grade	4.20 4.00 3.80	Upper end builder-grade quality (double vanities, etc)	4.80 4.60 4.40	Very Good cabinets and countertops (double vanities, etc)	5.80 5.40 5.00	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	2.70 2.55 2.40	Average builder-grade package	3.15 3.00 2.85	Upper end builder-grade fixtures	3.60 3.45 3.30	Very Good, high quality appliance package	4.35 4.05 3.75	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	2.70 2.55 2.40	Builder-grade stock item fixtures	3.15 3.00 2.85	Above average quality doors and wood trim	3.60 3.45 3.30	Very Good grade custom doors and sculptured good wood trim	4.35 4.05 3.75	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	1.80 1.70 1.60	Average wood doors and trim	2.10 2.00 1.90		2.40 2.30 2.20	Very Good quality custom doors and sculptured good wood trim	2.90 2.70 2.50	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	9.00 8.50 8.00	Textured sheetrock and/or average paneling	10.5 10.0 9.50	Textured sheetrock with good quality wallpaper and/or wood paneling	12.0 11.5 11.0	High quality wallpaper, wood paneing and/or wainscoting, etc	14.5 13.5 12.5	Excellent high quality wallpaper, wood paneing and/or wainscoting, etc	18.0 16.5 15.0
CEILING	NONE, Plywood/OSB or below 8' height	3.75 3.50 3.25	Acoustic tile or sheetrock and full 8' ceiling height	4.50 4.25 4.00	Textured sheetrock & standard 8' ceiling height	5.25 5.00 4.75	Textured sheetrock 9' or 10' ceiling height. Vaulted or cathedral ceiling	6.00 5.75 5.50	Same as before but may include good wood paneing on open-beam ceiling	7.25 6.75 6.25	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	18.0 17.0 16.0	Ample average quality sliding or crank-out thermo pane	21.0 20.0 19.0	Good quality, larger than average. Some round, half-round, octagon, etc	24.0 23.0 22.0	Abundant Very Good quality windows (Low "E" reflective, etc)	29.0 27.0 25.0	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	45.0 42.5 40.0	Average workmanship, meets or exceeds minimum standard. 2 X 6 construction	52.5 50.0 47.5	Above average workmanship with some attention to design and detail. 2-X-6 construction (Energy Eff. Package)	60.0 57.5 55.0	Very Good workmanship. Good attention to interior refinements and detail. exterior has some custom design and ornamentation	72.5 67.5 62.5	Excellent high quality workmanship, finishes and appointments and attention to detail. Unique in design, etc	90.0 82.5 75.0

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

QUALITY			
CBN -	70% of P	G-	110%
CBN	80% of P	G	115%
CBN +	90% of P	G+	120%
P-	< 40%	VG-	125%
P	50%	VG	135%
P+	60%	VG+	145%
L-	65%	EX-	150%
L	70%	EX	165%
L+	75%	EX+	180%
F-	80%	HVI-	185
F	85%	HVI	190%
F+	90%	HVI+	195%
A-	95%	HVII	200+
A	100%		
A+	105%		

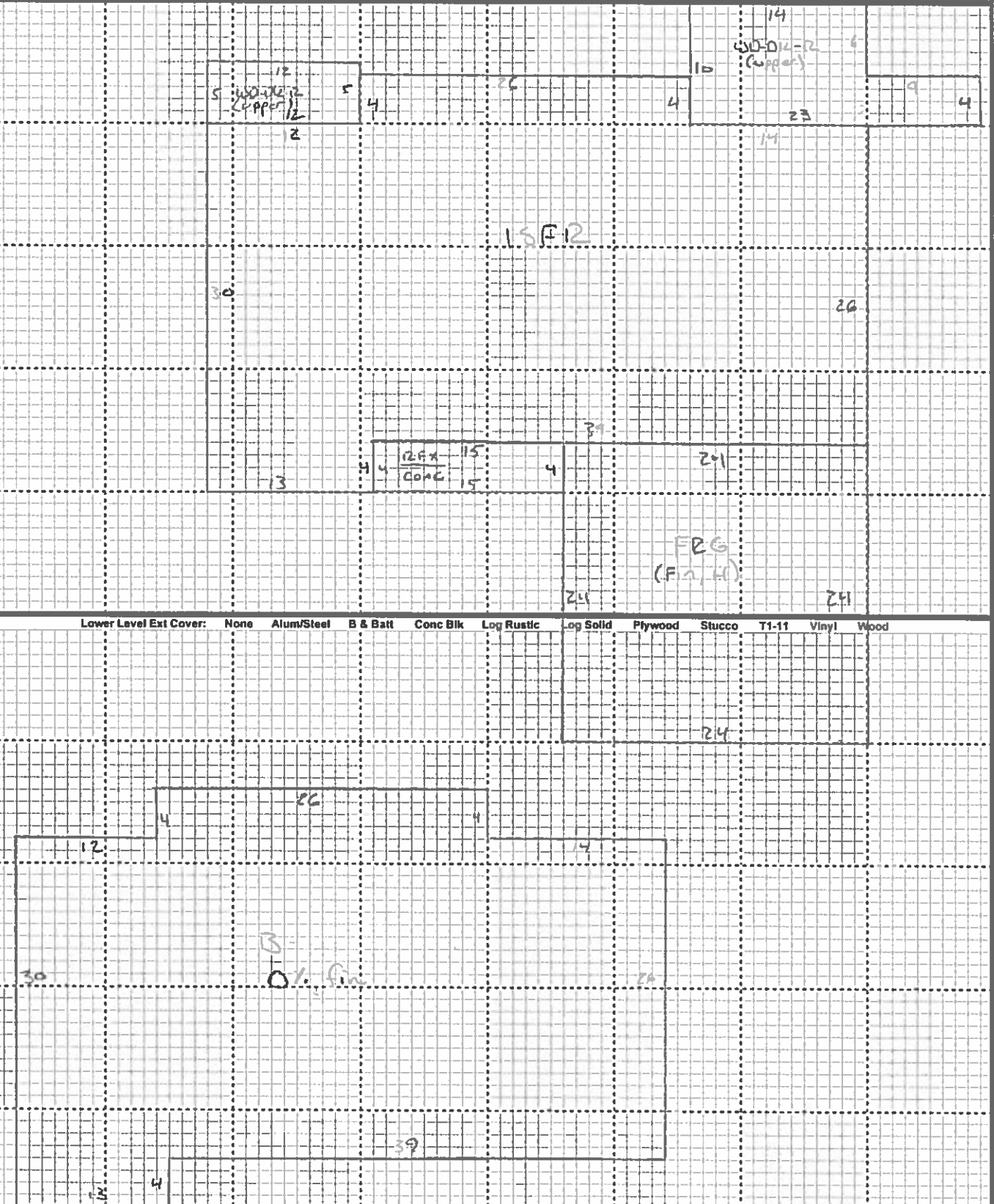
LEVEL 2

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

Concrete
Concrete Block
Treated Wood
Lower Level Wall Framing:





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

174-059-01
Card R01

2021
Assessor's Exhibit

2995 GOLDEN PLOVER AVE

98087

ADMINISTRATIVE INFORMATION

LEGAL DESCRIPTION:
T 06S R 13W SEC 10 Seward Meridian HM 2018007 CANYON TRAILS AMENDED LOT 1

PRIMARY OWNER

HOOVER RICHARD A
HOOVER KAY
PO BOX 3033
HOMER, AK 99603-3033

Neighborhood:
H 210 Homer - Core Area
Property Class:
H 110 Residential Dwelling - single

TAG:
20 - HOMER CITY

Residential Dwelling - single

EXEMPTION INFORMATION

Senior Citizen
Residential Exemption - Borough

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
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Total	49,400	70,400	72,300	445,700	462,200	432,300

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
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							S Gravel Main			
							N P/Sewer Yes			
							K P/Water Yes			
							X Elec Yes			
							P Gas Yes			

ASSESSED LAND VALUE (Rounded) :

25,550 76,700

MEMOS

Building Notes
04/21 PS/SC BSMT 0% FIN AS OF 04/05/2021

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			

ASG 69

RECOMMENDED

2021

Irsn: 98087

PHYSICAL CHARACTERISTICS

Style: 1 L FRAME
Occupancy: Single Family
Story Height: 1.00
Finished Area: 1,508
Attic: None

ROOFING

Material: Comp sh 240-260#
Type: Complex
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
B Slab None

EXTERIOR COVER

1.0 Wood siding 5 Hardi-Plank 95
B Hardi-Plank

INTERIOR WALLS

1.0 Normal for Class
B None

HEATING AND PLUMBING

Primary Heat: Forced hot air
2 Ext.Baths: 0 0 Kit sink: 1 1
3 Ext.Baths: 2 6 Water Htr: 1 1
4 Ext.Baths: 0 0 Extra fix: 0
5-Fixt.Baths: 0 0 TOTAL fix: 8

R01 174-059-01

Construction BaseArea floor FinArea Value
Wood Frame 1508 1.0 1,508 170,490
Concrete 1508 B 0 39,640

TOTAL BASE		210,130
INTERIOR		
Frame/Siding/Roof/Dorme	7,100	
Loft/Cathedral	0	
Interior finish	0	
Basement finish	0	
Heating	0	
Plumbing	12,600	
Fireplaces/woodstoves	0	
Other (Ex.Liv, AC, Attic, ...)	1,000	
TOTAL INT		20,700

EXT FEATURES

Description
1 WDDK-R/ 2,050 Att Garage 26,950
2 WDDK-R/ 4,260 Att Carport 0
3 CONCP 300 Bsmt Garage: 0
4 RFX/ 1,180 Ext Features 7,790

TOTAL GAR/EXT FEAT 34,740
SUB-TOTAL 265,570
Quality Class/Gradi G- .86

174-059-01 R01

SPECIAL FEATURES

Description		
D BWIN	1	1,000
G01 H	576	2,87
G01 IF	576	9,29

SUMMARY OF IMPROVEMENTS

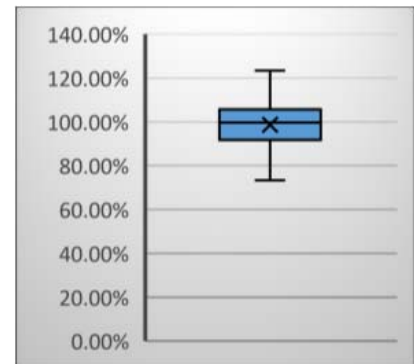
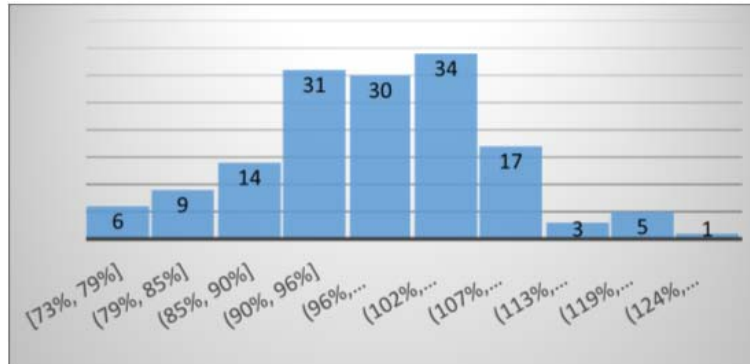
Improvement	or Ht	Story	Yr.Blt.	Eff	Const	Count	Base	Adj	Rate	W	L	Size/	Comp	Pys	Obs	Fnc	Depr	RDF	Loc	%	Value
D DWELL	1.00	G-	2018	2019	0.00	0.00	0.00	0.00	0.00	0	0	0	228,390	2	0	0	0	100	158	100	353,600
G01 ATTGAR	0.00		0	0	34.63	46.79	24	24	576	26,950	0	0	0	0	0	0	0	100		0	0
01 DRIVE	0.00	Avg	3000	3000	2,000.00	2,000.00	0	0	1	2,000	0	0	0	0	0	0	0	100		2,000	0
TOTAL IMPROVEMENT VALUE (for this card)																					355,600

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

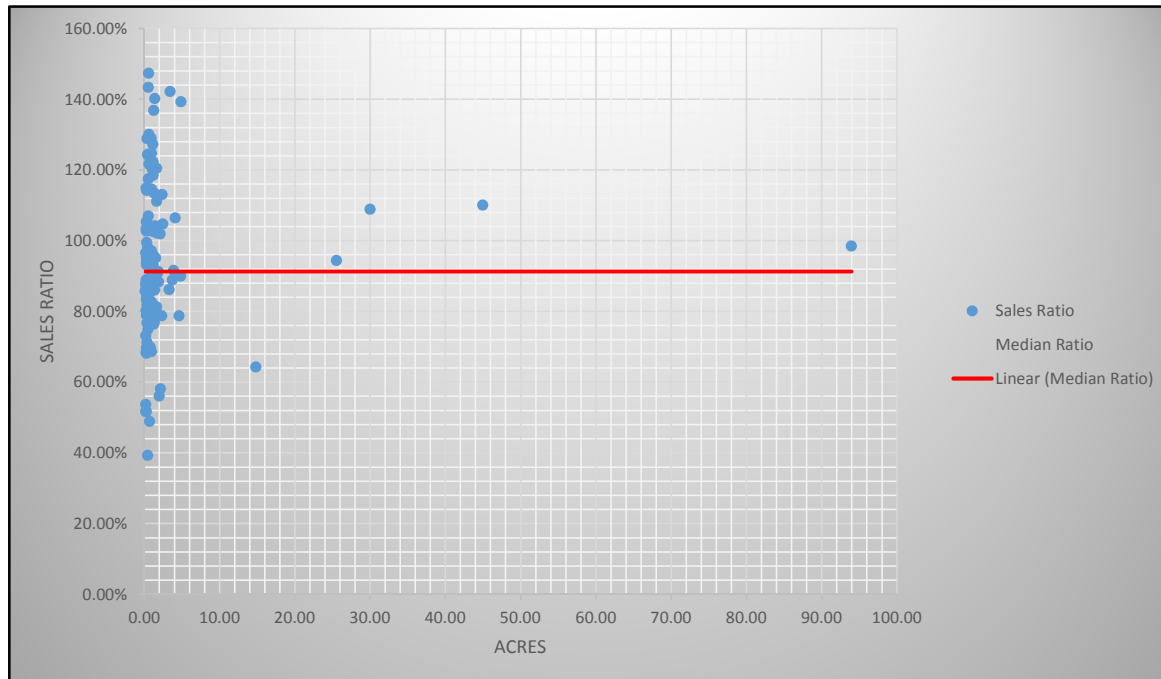
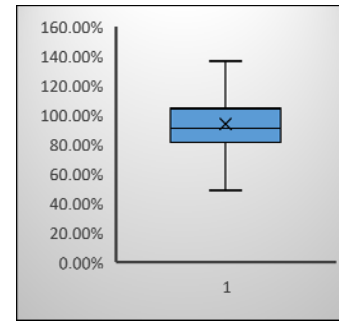
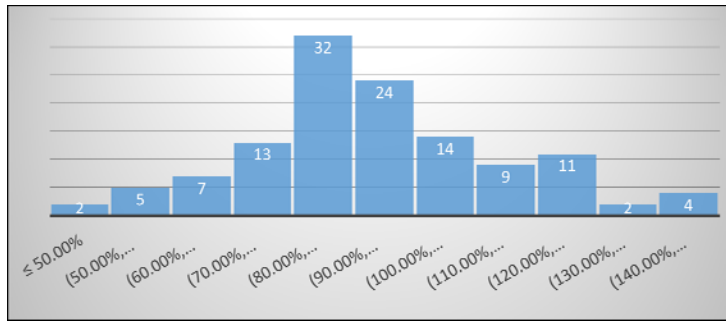
PIN	AREA	IMPS	LAND	AV	SP	RATIO	HTYPE	DATE	QUAL
17510353	210	\$ 238,900	\$ 61,300	\$ 300,200	\$ 280,000	107.21%	21	2/28/2020	A+
17511112	210	\$ 215,800	\$ 34,500	\$ 250,300	\$ 339,000	73.83%	21	12/17/2018	G-
17511220	210	\$ 208,400	\$ 35,100	\$ 243,500	\$ 276,500	88.07%	31	5/31/2019	A-
17511220	210	\$ 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

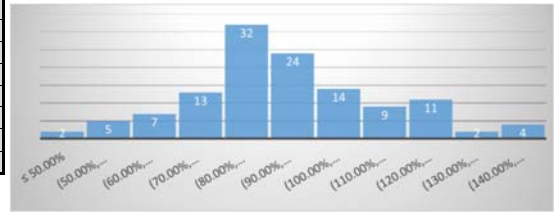
LAND SALES RATIO STUDY

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
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



NBH

neighborhooc	pxfer_date	lrn	PIN	Total Acres	Current Land Val	Sale Price	LandType	SaleCd	2020 Cert Lnc	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%

Date	Time	Name of Contact	Account #	Contact #	Comments / Notes
4/7/21	11:20 AM	Richard Hoover	174-059-01	(907) 227-1674	Gave Richard updated value of \$430,300 stating the adjustments were from bath count, fireplace, egress window and quality. Richard said he just had a professional appraisal and was asking \$430000 but the bank would not loan on it saying his house wasn't worth that much and would only loan on \$400,000 Richard said the first assessment was inaccurate (based on our exterior inspection) and that he was paying taxes all these years on the bath count, fireplace and egress window. He said he did not accept the value. I let him know the Clerk office will get ahold of him to proceed with the appeal.

4/1/21	3:30PM	Hoover, Rick	174-059-01	(907) 227-1674	Spoke to Rick and scheduled his appointment for inspection on 4/5/21 @ noon.
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172-450-36
11/4/2020 BA
R01





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

172-450-36

Card R01

Assessor's Exhibit
2021

82629

54640 ROLLING MEADOWS RD

ADMINISTRATIVE INFORMATION

LEGAL DESCRIPTION:

ACRES: 2.16

PRIMARY OWNER

Neighborhood:
1230 Homer - East Road to McNeil
Property Class:
110 Residential Dwelling - single

T 5S R 12W SEC 27 Seward Meridian HM 2005043 ROLLING
MEADOWS SUB YOTHERS ADDN LOT 5-A BLK 2

ABELL GUNDI HOFMANN
157 HARTFORD LN
NEWTOWN, PA 18940-1676

TAG:

81 - KACHEMAK EMERGENCY SERVICES

Residential Dwelling - single

VALUATION RECORD

EXEMPTION INFORMATION	Assessment Year	2016	2017	2018	2019	2020	Worksheet
Residential Exemption - Borough	Land	40,800	42,400	42,000	42,000	42,000	44,300
	Improvements	222,700	274,600	267,900	296,700	308,600	329,700
	Total	263,500	317,000	309,900	338,700	350,600	374,000

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential Rural/Res T	49 User Definable Land Formula		2.16	22,778	22,778	49,200	O Gas No			44,300
							S Gravel Main			
							X Elec Yes			
							6 View Limited	-10	-4,920	
									-4,920	44,300

ASSESSED LAND VALUE (Rounded) :

MEMOS

Building Notes
12/16 SF INFO PER OLD LISTING & PARTIAL INT '09
11/20 BA INSP FROM RD DUE TO COVID-19

Real Estate Listing on File

On Sale Inspection

G 20200018820 \$380,000 BUYER GUNDI ABELL

81

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_01

172-450-38

6/29/2016 TB

R01





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

172-450-38
Card R01

2021
Assessor's Exhibit

54705 ROLLING MEADOWS RD

ADMINISTRATIVE INFORMATION		LEGAL DESCRIPTION:	ACRES: 2.30	PRIMARY OWNER
Neighborhood:	T 5S R 12W SEC 27 Seward Meridian HM 2006015 ROLLING MEADOWS SUB CROWDER ADDN LOT 2A			HONEBRINK SHANNON
Property Class:	110 Residential Dwelling - single			HONEBRINK DYLAN
TAG:	81 - KACHEMAK EMERGENCY SERVICES			54705 ROLLING MEADOWS RD
				FRITZ CREEK, AK 99603-9586

Residential Dwelling - single

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	41,900	70,800	69,700	69,700	69,700	73,700
Improvements	341,100	359,500	358,600	378,400	378,700	368,600
Total	383,000	430,300	428,300	448,100	448,400	442,300

EXEMPTION INFORMATION

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		2.30	22,087	22,087	50,800	A View Excellent	45	22,860	73,700
							O Gas No			
							S Gravel Main			
							X Elec Yes			
ASSESSED LAND VALUE (Rounded) :										22,860 73,700

MEMOS
Real Estate Listing on File

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		

2021

Isrn: 88154

PHYSICAL CHARACTERISTICS

Style: 1 L FRAME
Occupancy Single Family
Story Height: 1.0
Finished Area 2,957
Attic: None

ROOFING

Material: Comp sh to 235#
Type: Gable
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
B Slab None

EXTERIOR COVER

1.0 Wood siding 80 Masonry Ven 20
B Wood siding

INTERIOR WALLS

1.0 Normal for Class
B None

HEATING AND PLUMBING

Primary Heat: Radiant-floor
25 Ext.Baths: 1 2 Kit sink: 1 1
3 Ext.Baths: 2 6 Water Htr: 1 1
4 Ext.Baths: 0 0 Extra fix: 0
5-Fixt.Baths: 0 0 TOTAL fix: 10

R01 172-450-38

Construction BaseArea floor FinArea Value
Wood Frame 1929 1.0 1,929 210,920
Concrete 1028 B 1,028 35,280

TOTAL BASE 246,200

INTERIOR

Frame/Siding/Roof/Dorme 3,750
Loft/Cathedral 0
Interior finish 0
Basement finish 38,290
Heating 6,090
Plumbing 16,800
Fireplaces/woodstoves 2,525
Other (Ex.Liv, AC, Attic, ...) 1,000

TOTAL INT 68,455

EXT FEATURES

Description
1 WDDK-R 14,380 Att Garage 27,520
2 WDDK-R 1,400 Att Carport 0
3 RFX/ 710 Bsmt Garage: 0
Ext Features 16,490

GARAGES

TOTAL GAR/EXT FEAT 44,010
SUB-TOTAL 358,665
Quality Class/Grade G .90

172-450-38 R01

GRADE ADJUSTED VALUE (rounded)

322,800

SUMMARY OF IMPROVEMENTS

Improvement	Story	Yr.Blt.	Eff	Count	Base	Adj	W	L	Size/	Comp	Pys	Obs	Fnc	Loc	%
or Ht	Grade	Const	Const		Rate	Rate			Area	Value	Depr	Depr	Depr	RDF	Adj
D DWELL	1.0	G	2004	2010	0.00	0.00	0	0	0	322,800	10	0	0	100	118
G03 ATTGAR	0.00	0	0	0	34.56	46.72	22	27	589	27,520	0	0	0	0	100
01 SWL	0.00	Avg	3000	3000	0.00	0.00	0	0	1	10,500	0	0	0	0	100
02 DRIVE	0.00	Avg	3000	3000	2,000.00	2,000.00	0	0	1	2,000	0	0	0	0	100
03 DETGAR	0.00	Avg	2005	2008	35.15	42.74	20	20	400	17,100	22	0	0	0	100
TOTAL IMPROVEMENT VALUE (for this card)															368,600

SPECIAL FEATURES

Description	D	BWIN	1	1,000
D FPG	1	2,525		
G03 H	589	2,87		
G03 IF	589	9,29		
01 CISTERN	1	4,000		
01 PRIVSEPT	1	6,500		
03 H	400	2,25		
03 IF	400	5,34		

174-059-28
9/18/2019 TB
R01



KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

174-059-28

Card R01

2021

98114

2930 GOLDEN PLOVER AVE

ADMINISTRATIVE INFORMATION

LEGAL DESCRIPTION:

ACRES: 0.37

PRIMARY OWNER

Neighborhood:
H 210 Homer - Core Area

T 06S R 13W SEC 10 Seward Meridian HM 2018007 CANYON TRAILS AMENDED LOT 28

HINNEGAN ANGELA M
PO BOX 1165
HOMER, AK 99603-1165

Property Class:
H 110 Residential Dwelling - single

TAG:

20 - HOMER CITY

Residential Dwelling - single

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	33,600	71,800	57,900	59,100	59,100	59,700
Improvements	0	0	0	117,500	339,000	339,900
Total	33,600	71,800	57,900	176,600	398,100	399,600

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential City/Residential	49 User Definable Land Formul		0.37	107,568	107,568	39,800	9 View Good	50	19,900	59,700
							N P/Sewer Yes			
							K P/Water Yes			
							X Elec Yes			
							P Gas Yes			
							S Gravel Main			
ASSESSED LAND VALUE (Rounded) :									19,900	59,700

MEMOS

Building Notes

9/19 TB INFO PER BA INTER INSP

Real Estate Listing on File

ASG 87

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

lrsn: 98114

PHYSICAL CHARACTERISTICS

Style:	1 L FRAME
Occupancy	Single Family
Story Height:	1.0
Finished Area	1,840
Attic:	None

FOUNDATION

Footing: Normal for class
Walls: Formed concrete

DORMERS

None

FLOORING

1.0	Plywd sub	Base Allowance
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EXTERIOR COVER

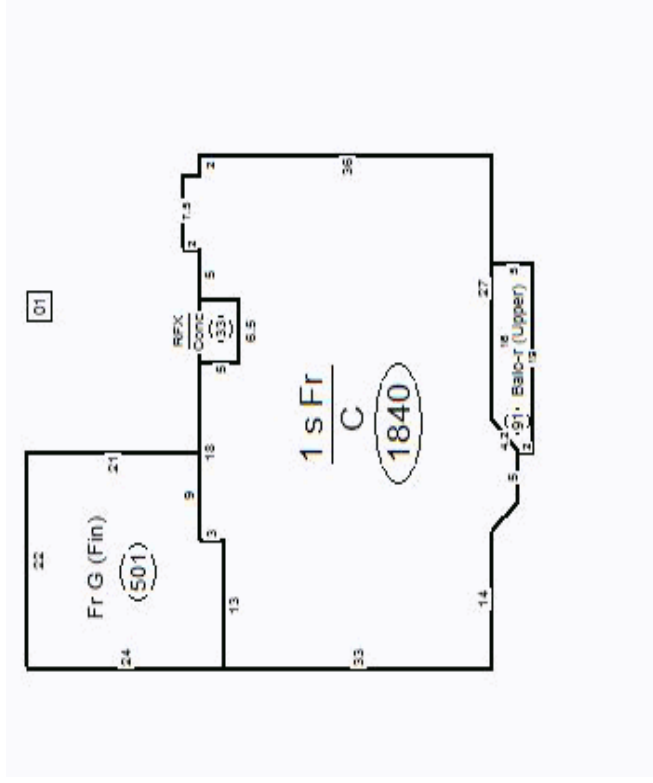
1.0 Wood siding

INTERIOR WALLS

1.0 Normal for Class

HEATING AND PLUMBING

Primary Heat: Forced hot air		
2-Fixt.Baths:	1	2
2-Fixt.Baths:	1	2
3-Fixt.Baths:	1	3
4-Fixt.Baths:	1	4
5-Fixt.Baths:	0	0
TOTAL fix:	0	0



R01
174-059-28

174-059-28

Construction	BaseArea	floor	FinArea	Value
Wood Frame	1840	1.0	1,840	202,090

INTERIOR		TOTAL BASE	202,090
Frame/Siding/Roof/Dorme			2,230
Loft/Cathedral			0
Interior finish			0
Basement finish			0
Heating			0
Plumbing			18,900
Fireplaces/woodstoves			2,525
Other (Ex.Liv, AC, Attic, ...)			0
TOTAL INT			23,655

EXT FEATURES

Description		
1 BAC-R/	3,540	Att Garage
2 CONCP	160	Att Carport
3 RFX/	650	Bsmt Garage:
		Ext Features
		23,640

GARAGES

Att Garage	23,640
Att Carport	0
Bsmt Garage:	0
Ext Features	4,350

TOTAL GAR/EXT FEAT	27,990
--------------------	---------------

Category	Value
SUB-TOTAL	253.735

Quality Class/Grade

G-.86

174-059-28 K01

R01

SPECIAL FEATURES

Description		
D	FPG	1 2,525
G01	H	501 2.87
G01	IF	501 9.29

SUMMARY OF IMPROVEMENTS

Improvement	Story or Ht	Grade	Yr.Blt.	Eff Const	Count	Base Rate	Adj Rate	W	L	Size/ Area	Comp Value	Pys Depr	Obs Depr	Fnc Depr	RDF Adj	Loc %	Value
D DWELL	1.0	G-	2018	2019	0.00	0.00	0.00	0	0	0	218,210	2	0	0	100	158	337,900
G01 ATTGAR	0.00		0	0	35.02	47.18	47.18	22	24	501	23,640	0	0	0	0	100	0
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	100	2,000

TOTAL IMPROVEMENT VALUE (for this card)

339.900

175-020-45

1/13/2020 SC

R01

Assessor's Exhibits

ASG 89





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

175-020-45
Card R01

Assessor's Exhibit
2021
60775

4550 EMERALD RD

ADMINISTRATIVE INFORMATION
Neighborhood: 210 Homer - Core Area
Property Class: Residential Dwelling - single
TAG: 20 - HOMER CITY

LEGAL DESCRIPTION:
T 6S R 14W SEC 13 Seward Meridian HM 0760029 EMERALD
HIGHLAND ESTATES SUB UNIT 2 LOT 4 BLK 1

PRIMARY OWNER
WILSON SCOTT
WILSON SHILOH
4550 EMERALD RD
HOMER, AK 99603-9220

Residential Dwelling - single

EXEMPTION INFORMATION

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	69,300	51,800	52,700	56,700	56,700	57,300
Improvements	304,300	359,400	330,700	366,700	356,800	358,300
Total	373,600	411,200	383,400	423,400	413,500	415,600

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential City/Residential	49	User Definable Land Formul	2.26	28,186	28,186	63,700	X Elec Yes			57,300
							P Gas Yes			
							S Gravel Main			
							6 View Limited			
							J P/Water No	-5	-3,185	
							M P/Sewer No	-5	-3,185	
ASSESSED LAND VALUE (Rounded) :									-6,370	57,300

MEMOS

Appraisal On File
\$395,000 09/27/2016 MARK WEBB
Building Notes
12/09 SR WOOD SHED N/V
09/11 SF INFO PER OWNER
01/20 SC SAUNA BATH PER MLS ALL INFO CONFIRMED BY OWNER
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		Ocean	WATERFRONT
LAND TYPE	RR#20	OTHER:						Pond	River
TOPO	Steep		Ravine	Other				Dedicated	Lake
								Wetlands	Boat Launch

APPELLANT COMPARABLE_04

175-103-58

4/5/2021 SC

R01





175-103-58

Card R01

759 SOUNDVIEW AVE

61270



ADMINISTRATIVE INFORMATION

LEGAL DESCRIPTION:

LEGAL DESCRIPTION:
T 6S R 13W SEC 19 Seward Meridian HM 2003054 DAYBREEZE
PARK LOT 9 BLK 2

PRIMARY OWNER

ZOOK KIM W
KEISER JANETTE A
759 SOUNDVIEW AVE
HOMER, AK 99603-7422

Residential Dwelling - single

VALUATION RECORD

Assessment Year	2016	2017	2018	2019	2020	Worksheet
Land	51,700	54,700	56,500	57,000	57,000	57,400
Improvements	423,600	397,600	414,000	429,900	448,800	449,800
Total	475,300	452,300	470,500	486,900	505,800	507,200

LAND DATA AND CALCULATIONS

<u>Type</u>	<u>Method</u>	<u>Use</u>	<u>Acres</u>	<u>BaseRate</u>	<u>AdjRate</u>	<u>ExtValue</u>	<u>InfluenceCode - Description</u>	<u>\$ or %</u>	<u>AdjAmt</u>	<u>Value</u>
Residential City/Residential	49	User Definable Land Formul	0.25	143,600	143,600	35,900	9 View Good	50	17,950	57,400
							R Paved	10	3,590	

ASSESSED LAND VALUE (Rounded) :

21,540	57,400
--------	--------

MEMOS

Building Notes
4/12/13 GROUND SOURCE HEAT PUMP.
DOUBLE WALL CONST DM
03/14 DM. % COMP FOR MINOR UNFIN & GARAGE NOT
STAPED.
09/12/16 NO CHANGE PER OWNER'S SON. TB
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	TRAIL
Public H2O			Hwy Fnt		Ag Right			WATERFRONT	
Public Sewer			Easement		Other			Ocean	River
LAND TYPE	RR#20		OTHER:					Pond	Dedicated
	Steep		Ravine	Other		Wetlands			
TOPO									

APPELLANT COMPARABLE_05

2021

Irsn: 61270

PHYSICAL CHARACTERISTICS

Style: 1 L FRAME
Occupancy: Single Family
Storey Height: 1.0
Finished Area: 1,877
Attic: None
Roof: Complex
Material: Comp sh 240-260#
Type: 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
B Slab Base Allowance

EXTERIOR COVER

1.0 Hardi-Plank
B Hardi-Plank

INTERIOR WALLS

1.0 Normal for Class
B Normal for Class

HEATING AND PLUMBING

Primary Heat: Radiant-floor
2.0 Ext.Baths: 0 0 Kit sink: 1 1
3.0 Ext.Baths: 1 3 Water Htr: 1 1
4.0 Ext.Baths: 1 4 Extra fix: 0
5-Fixt.Baths: 0 0 TOTAL fix: 9

R01 175-103-58

Construction BaseArea floor FinArea Value
Wood Frame 1877 1.0 1,877 205,770
Concrete 1836 B 0 56,980

TOTAL BASE		262,750
INTERIOR	Frame/Siding/Roof/Dorme	9,180
	Loft/Cathedral	0
	Interior finish	0
	Basement finish	0
	Heating	3,870
	Plumbing	14,700
	Fireplaces/woodstoves	0
	Other (Ex.Liv, AC, Attic, ...)	0
TOTAL INT		27,750

GARAGES	
Description	Att Garage 37,070
1 WDDK-R/	Att Carport 0
2 WDDK	Bsmt Garage: 0
3 RFX/	Ext Features 14,420

TOTAL GAR/EXT FEAT 51,490
SUB-TOTAL 341,990
Quality Class/Grade G .90

GRADE ADJUSTED VALUE (rounded) 307,790

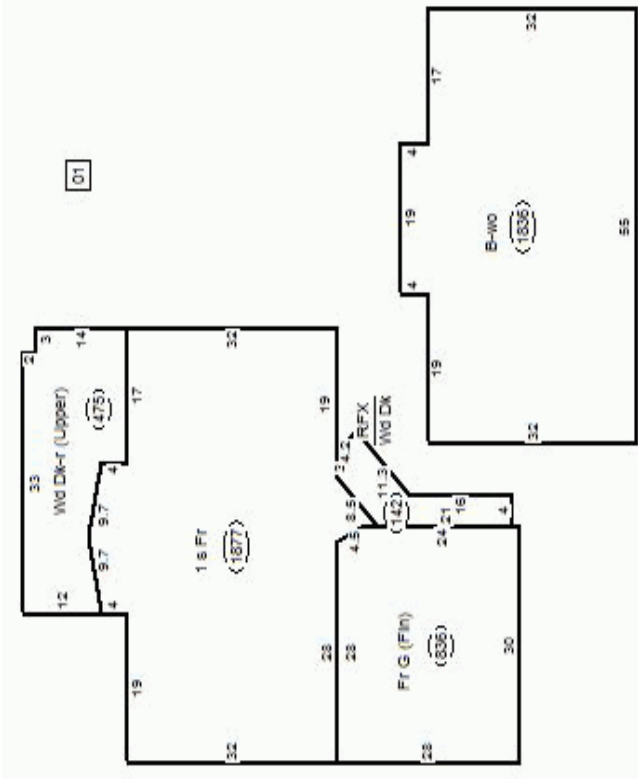
SUMMARY OF IMPROVEMENTS

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	1.0	G	2012	2013		0.00	0.00	0.00	0	0	0	307,790	7	0	0	0	100	158	99	447,800
G01	ATTGAR	0.00		0	0		32.19	44.35		28	30	836	37,080	0	0	0	0	0		100	0
01	DRIVE	0.00	Avg	3000	3000		2,000.00	2,000.00		0	0	1	2,000	0	0	0	0	0		100	2,000
TOTAL IMPROVEMENT VALUE (for this card)																					449,800

SPECIAL FEATURES

Description	WH	1	0.00
G01 H	836	2.87	
G01 IF	836	9.29	

175-103-58 R01



175-270-47
12/11/2019 DM
R01





KENAI PENINSULA BOROUGH ASSESSING DEPARTMENT

175-270-47

Card R01

2021
Assessor's Exhibit

106000

3823 FOREST GLEN DR

ADMINISTRATIVE INFORMATION

LEGAL DESCRIPTION:
T 06S R 13W SEC 19 Seward Meridian HM 2018050 FOREST GLEN
SUB 2019 LOT 11A BLK 3

PRIMARY OWNER

BATES MICHAEL E
BATES JENNIFER R
3823 FOREST GLEN DR
HOMER, AK 99603-7465

Neighborhood:

11210 Homer - Core Area

Property Class:

1110 Residential Dwelling - single

TAG:

20 - HOMER CITY

Residential Dwelling - single

VALUATION RECORD

EXEMPTION INFORMATION	Assessment Year	2019	2020	Worksheet
Residential Exemption - Borough Senior Citizen	Land	37,900	37,900	38,300
	Improvements	0	271,800	286,400
	Total	37,900	309,700	324,700

LAND DATA AND CALCULATIONS

Type	Method	Use	Acres	BaseRate	AdjRate	ExtValue	InfluenceCode - Description	\$ or %	AdjAmt	Value
Residential City/Residential	49 User Definable Land Formul		0.32	119,688	119,688	38,300	N P/Sewer Yes			38,300
							K P/Water Yes			
							S Gravel Main			
							X Elec Yes			
							P Gas Yes			
							6 View Limited			

ASSESSED LAND VALUE (Rounded) :

0 38,300

MEMOS

Real Estate Listing on File

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			

ASG 96

APPELLANT COMPARABLE_06

2021 NOTICE OF ASSESSMENT
Annual - Real Property

KENAI PENINSULA BOROUGH
ASSESSOR'S OFFICE
144 N. BINKLEY STREET
SOLDOTNA, AK 99669-7520

AddressServiceRequested



*****AUTO**SCH 5-DIGIT 99669

AA 8905-1/1

P32 T27



RICHARD A HOOVER
KAY HOOVER
PO BOX 3033
HOMER AK 99603-3033

CHARLIE PIERCE
BOROUGH MAYOR

(907) 714-2230 Fax: 714-2393
(800) 478-4441

Toll free within Kenai Peninsula borough only

THIS IS NOT A TAX BILL

This is a notice of the January 1st assessed value for the following described taxable property.

Property ID (PIN): 17405901

Tax Authority: 20 - HOMER CITY

Parcel Address:

2995 GOLDEN PLOVER AVE

Legal Description:

T 06S R 13W SEC 10 SEWARD MERIDIAN HM 2018007 CANYON
TRAILS AMENDED LOT 1

2021 Assessed Values

Land:	76,700	Improvements*:	387,300		
Total Assessed KPB:	464,000	Exempt Value KPB:	350,000	Total Taxable KPB:	114,000
Total Assessed City:	464,000	Exempt Value City:	170,000	Total Taxable City:	294,000

AS 29.45.180(a) & KPB 5.12.040 (A) require that a person receiving a Notice of Assessment must advise the Assessor of errors or omissions in the assessment of the person's property, or of disputes in assessed value or taxable status of the property, within 30 days after the mailing of the Notice of Assessment.

Any improvements located on this property as of January 1, 2021 that are not reflected on this notice must be reported to the Assessor. Improvements omitted from the main tax roll will be placed on a supplemental tax roll at the time of discovery and a tax bill will be sent to you including accrued interest.

* Improvements include but are not limited to: Driveway, well, septic, mobile homes, and structures.

Any waivers for filing late exemptions after 3/31/2021 will not be approved.

APPEAL DEADLINE: 3/31/2021

TAXES DUE IN FULL: 10/15/2021
OR

BOARD OF EQUALIZATION
WILL BEGIN MEETING: 5/24/2021

1st INSTALLMENT DUE: 9/15/2021
2nd INSTALLMENT DUE: 11/15/2021

APPEAL PROCEDURE AND IMPORTANT TAX INFORMATION ON REVERSE SIDE

IMPORTANT APPEAL and TAX INFORMATION - RETAIN FOR YOUR RECORDS

APPEAL PROCEDURE

A property owner (or their designated agent) appealing an assessment must, within 30 days after the mailing date on the Notice of Assessment, submit to the assessor by delivering to the borough clerk:

A written appeal. Each parcel requires a separate appeal, specifying the name of the owner, a description of the property and the grounds for the appeal. Appeal forms are available from the borough assessor's office, borough clerk's office, or online at <http://www.kpb.us/assessing-dept/forms/appeal-forms>

The appropriate fee. The filing fee is based on the total assessed value for the parcel. Each parcel that is appealed must be accompanied by a separate filing fee and form. If your appeal is settled in an informal adjustment and withdrawn before evidence is due at the Board of Equalization, or if you proceed to the Board of Equalization and attend the hearing, the filing fee will be refunded in full.

Assessed value	Filing
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

An appeal is not complete and will not be processed if the fee is not paid. The deadline for filing is listed on the front of this notice.

Under Kenai Borough Code 5.12.050 E., grounds for appeal are "unequal, excessive, improper or under valuation of the property not adjusted by the assessor to the property owner's satisfaction."

The assessor shall provide, upon request of a property owner, an informal adjustment meeting between the assessor and the property owner or their designee for the purpose of resolving an assessment or tax exemption (taxability of the property or ownership) dispute. A property owner may request an informal adjustment meeting separate from a formal appeal by contacting the assessor's office directly, but a request for an informal adjustment meeting does not change in any way the 30-day deadline to file an appeal after the Notice of Assessment. Property owners that file a formal appeal also may request an informal adjustment meeting in an attempt to resolve the valuation before going to the Board of Equalization.

If an assessment is not adjusted by the assessor to the property owner's satisfaction, or if the owner does not want to pursue an informal adjustment meeting, the property owner or agent would go before the Board of Equalization for relief from an alleged valuation error. The borough clerk shall notify the property owner by mail of the time and place of the appeal hearing. The borough clerk shall provide the property owner or agent with the Board of Equalization procedures to allow sufficient time for submitting supporting documents to the board.

Board of Equalization hearings will **begin** on the date shown on the front of this notice — **each property owner will be notified of the scheduled date of their hearing at least 30 days in advance.**

Unlike a dispute over property valuation, a determination of the assessor as to whether the property is taxable under law may be appealed directly to Alaska Superior Court, Kenai District, within 30 days of the decision of the assessor.

IMPORTANT TAX INFORMATION

Taxes are payable when billed. Payment in full is due on or before October 15, and becomes delinquent thereafter. At the option of the taxpayer, taxes may be paid in two equal installments. If the taxpayer elects this option, the first one-half of taxes payable must be paid on or before September 15. The second one-half tax then becomes due on or before November 15 and becomes delinquent thereafter. If the first one-half of the taxes payable is not paid by September 15, payment of the taxes in full becomes due on or before October 15.

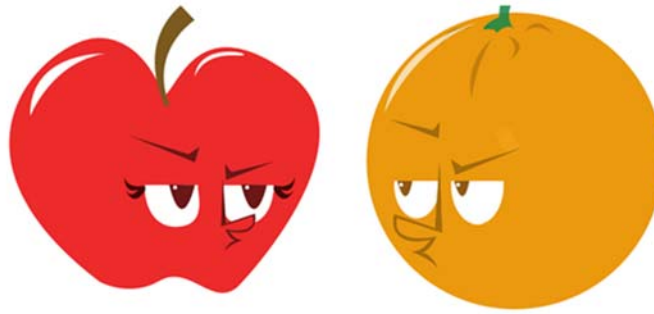
Penalty and interest is calculated as follows:

Late payment penalty of 5% of the taxes due shall be added to all delinquent taxes on the day they become delinquent and additional penalty of 5% of the taxes due shall be added to any tax more than 30 days delinquent.

Interest shall be calculated at 10% per year from the date that the taxes would have ordinarily come due.

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.